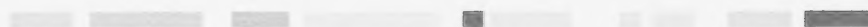


Growing Forward

2009 AgriStability and AgriInvest Program



Corporation/Co-operative and Special Individual
Harmonized Form and Guide



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What's New for Farm Income Programs?

Beginning in 2009, AgriStability will be delivered provincially by the British Columbia Ministry of Agriculture and Lands for participants in British Columbia and the Saskatchewan Crop Insurance Corporation for participants in Saskatchewan. However, for 2009, producers farming in British Columbia will continue to use the Statement A for Corporations/Co-operatives and Special Individuals to apply for AgriStability and AgriInvest. Producers in Saskatchewan should contact their provincial administration for copies of the forms and guides used in their province. See page 2 for important provincial contact information.

Note: Provincial delivery of AgriStability for British Columbia and Saskatchewan participants begins with the 2009 program year. Therefore, all questions or adjustment requests pertaining to the 2009 final AgriStability application should be directed to your respective provincial administration. All questions or adjustments pertaining to program years prior to 2009 (ie: 2003-2008) should continue to be directed to the federal administration in Winnipeg.

Growing Forward – A Vision for Canadian Agriculture

Growing Forward – is a bold market-driven vision for Canada's agriculture, agri-food and agri-based products industry in every region of the country. As part of **Growing Forward**, a suite of business risk management programs was made available. The following programs replace the former Canadian Agricultural Income Stabilization (CAIS) program and are designed to be more responsive, predictable and bankable.

- **AgriInvest** – a savings account for producers that provides flexible coverage for small income declines and support investments that help mitigate risks or improve market income. Benefits are calculated on the basis of Allowable Net Sales (ANS).
- **AgriStability** – a margin-based program that provides income support when a producer experiences larger income losses. Payments are based on a decline in your farm's current year margin compared to an average historical margin.

This guide explains how to complete the enclosed Harmonized *AgriStability* and *AgriInvest* form. You can choose to participate in AgriInvest only, AgriStability only, or both programs together, depending on the business risk management needs of your farm.

Important New Instructions

With the implementation of the AgriInvest program, important changes have been made to the way producers report their income and expenses. To ensure your program benefits are calculated correctly, please carefully review the new instructions in Sections 4 and 5 of this guide. If you are reporting AgriStability accrual values for inputs, payables, or receivables related to custom feeding, also review the new instructions in Sections 10, 11 and 12 of this guide.

The information contained in this guide is accurate at the time of printing, but may be subject to change. This guide is intended to assist participants in completing their 2009 application, and does not contain all program rules and requirements. For additional and updated information visit the program websites at www.agr.gc.ca/agristability, and www.agr.gc.ca/agriinvest, or call the toll-free line at 1-866-367-8506.

Before You Start

This guide will help you complete the Harmonized AgriStability and AgriInvest Programs Statement A for Corporations, Co-operatives and Special Individuals found in the middle of this guide. These forms allow you to provide the information necessary to participate in the AgriStability and AgriInvest programs.

This guide contains important information and instructions on how to apply for the AgriStability and AgriInvest programs. Many instructions have changed from previous years. To ensure your application forms are filled out correctly, and your benefits are calculated accurately, it is important that you carefully review the information in this guide.

This guide contains general information only and is not intended to be a substitute for legislation. ***Where a discrepancy exists between the information in this guide and the program authorities (the Growing Forward Agreement and related Program Guidelines) the program authorities will take precedence in all cases.***

Is this guide for you?

This form and guide are to be used in the provinces of British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, and the Yukon by:

- Corporations
- Co-operatives
- Communal organizations
- Limited liability partnerships that are applying as an entity
- Trusts
- Non-residents
- Status Indians who are exempt from the Income Tax Act
- Band farms
- Estates of deceased participants (rights and things only)

Note: Although provincial delivery of AgriStability for British Columbia begins with the 2009 program year, producers in British Columbia will continue to use these forms and guides to participate.

If your farming operation is in Alberta, Ontario, Prince Edward Island, Saskatchewan, or Quebec, do not use these forms. If you want to request copies of the forms and guides used in

your province, contact your provincial administration at one of the numbers listed below.

If you have questions about your participation in the AgriInvest program, contact the federal Administration at 1-866-367-8506. AgriInvest is delivered by the federal administration in all provinces except Quebec.

For information on the AgriStability and AgriInvest programs contact:

Federal Administration Contact Information

Toll free telephone:

- English or French: 1-866-367-8506

Mailing address:

Program Administration
P.O. Box 3200
Winnipeg, Manitoba
R3C 5R7

Websites:

- www.agr.gc.ca/agristability (English)
- www.agr.gc.ca/agristabilite (French)
- www.agr.gc.ca/agriinvest (English)
- www.agr.gc.ca/agriinvestissement (French)

The websites provide useful tools for participants, including an on-line calculator to help AgriStability participants estimate their program margins and potential payments.

Program handbooks providing details on eligibility, program deadlines, and program policies for both AgriStability and AgriInvest can also be found on these websites.

Provincial Administration Contact Information

For Alberta, contact:

Agriculture Financial Services Corporation
5718-56th Avenue
Lacombe AB T4L 1B1
Telephone: 1-877-899-2372
Fax: 403-782-8348
Website: www.afsc.ca
Email: AgriStability@AFSC.ca

For British Columbia, contact:

British Columbia Ministry of Agriculture and Lands
Business Risk Management Branch
200-1690 Powick Rd
Kelowna BC V1X 7G5
Toll Free: 1-877-343-2767
E-mail: AgriStability@gov.bc.ca
Website: www.agf.gov.bc.ca/AgriStability

For Ontario, contact:

Agricorp
1 Stone Road West
Box 3660, Stn. Central
Guelph ON N1H 8M4
Telephone: 1-877-838-5144
Fax: 519-826-4334
Email: contact@agricorp.com
Website: www.agricorp.com

For Prince Edward Island, contact:

P.E.I. Agricultural Insurance Corporation
P.O. Box 2000
Charlottetown PE C1A 7N8
Telephone: 902-368-4842
Fax: 902-368-4857

For Saskatchewan, contact:

Saskatchewan Crop Insurance Corporation
P.O. Box 3000
484 Prince William Drive
Melville, SK S0A 2P0
Toll Free: 1-866-270-8450
Fax: 1-888-728-0448

For Quebec, contact:

La Financière agricole du Québec
Telephone: 1-800-749-3646
Website: www.fadq.qc.ca

Where to mail your forms

All participants (except Status Indians) mail your forms to:

Winnipeg Tax Centre
66 Stapon Road
Winnipeg, MB R3C 3M2

Status Indians farming on-reserve in Canada who are exempt from filing an income tax return, send your completed application form directly to the Administration at the address listed on page 2. Please do not send it to the Winnipeg Tax Centre.

How to submit additional information for AgriStability and AgriInvest

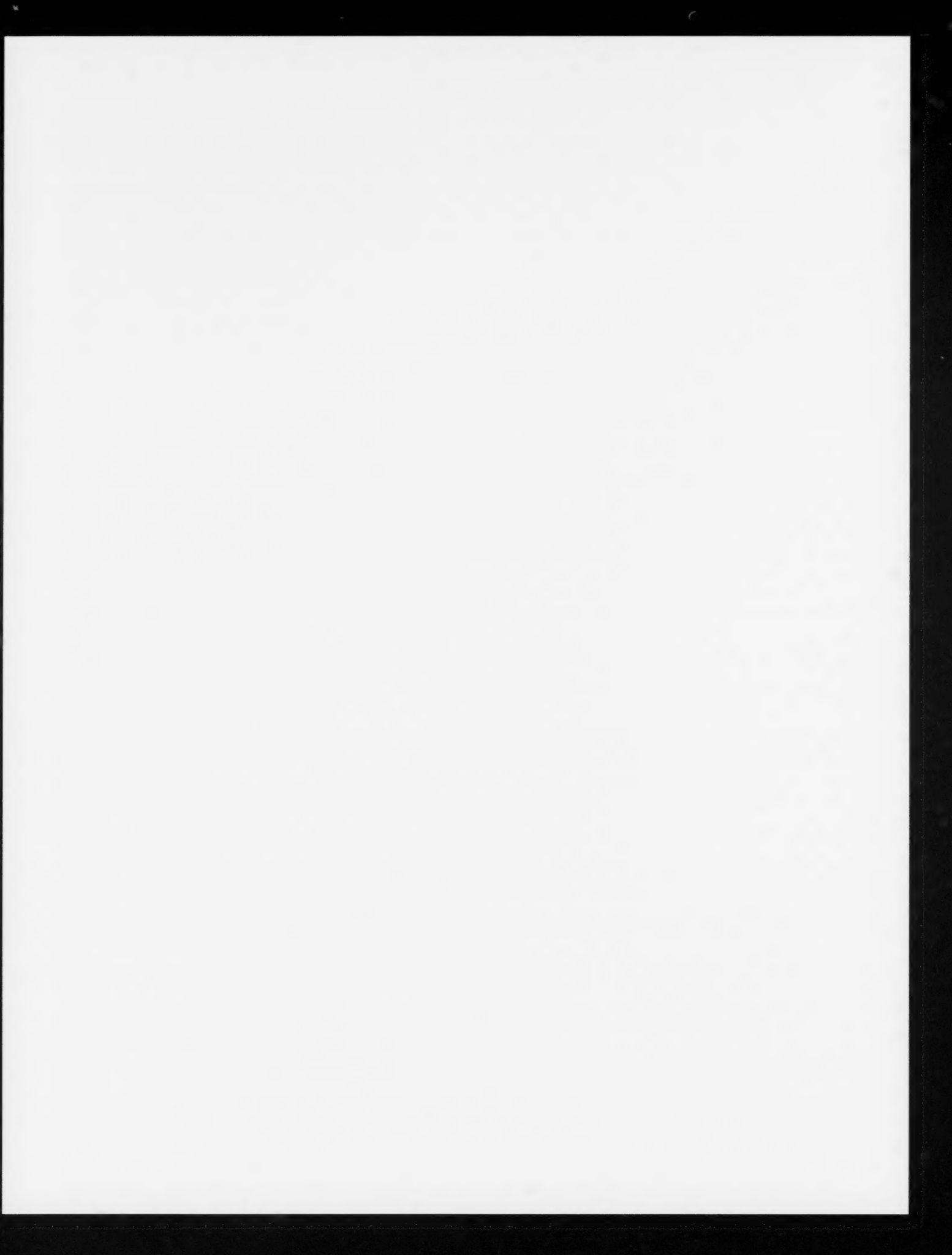
If you are sending additional information to be used in the processing of your AgriStability and AgriInvest application, do not submit this information with your Statement A to the Winnipeg Tax Centre. Instead, you must complete the *AgriStability and AgriInvest Additional Information and Adjustment Request Form*. Attach your correspondence to this form and send it directly to your administration at one of the addresses beginning on page 2.

You will find the *AgriStability and AgriInvest Additional Information and Adjustment Request Form* in the middle of this guide, along with the Statement A. If the information is needed to accurately process your application, it should be sent to your administration at the same time that you send your Statement A to the Winnipeg Tax Centre. Additional copies of this form can be obtained by calling toll free 1-866-367-8506, or by visiting the program websites at www.agr.gc.ca/agristability, and www.agr.gc.ca/agriinvest.

Please see "Requesting an Adjustment" on page 8 for further information.

AgriStability and AgriInvest Deadline

For program purposes, the non-penalty deadline to submit your 2009 AgriStability and AgriInvest application is September 30, 2010. For more information on deadlines, see "Important Filing and Deadline Information for AgriStability and AgriInvest" on page 6.



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Chapter 1: Introduction to the AgriStability and AgrilInvest programs

This guide contains important new information and instructions on how to apply for the AgriStability and AgrilInvest programs. Many instructions have changed from previous years. To ensure your application forms are filled out correctly and your benefits are calculated accurately, it is important that you carefully review the information in this guide.

Who Is Eligible?

AgriStability

Generally, you are eligible to participate in AgriStability if you meet all of the following criteria for the 2009 program year:

- You file a 2009 Canadian Income Tax return reporting eligible farming business income (or loss). If you are a Status Indian farming on a reserve in Canada and are exempt from filing an income tax return, please refer to the information on this page;
- You have completed a minimum of six consecutive months of farming activity;
- You have completed a production cycle; and
- You met all program requirements by the established deadlines.

Note: The requirements to complete six consecutive months of farming activity and completing a production cycle may be waived by the Administration if they could not be completed for reasons beyond your control.

AgrilInvest

Generally, you are eligible to participate in AgrilInvest if you meet all of the following criteria for the 2009 program year:

- You file a 2009 Canadian income tax return reporting eligible farming business income (or loss). If you are a Status Indian farming on a reserve in Canada and are exempt from filing an income tax return, please refer to the information on this page; and
- You met all program requirements by the established deadlines.

For more details on eligibility, see the program handbooks or visit the program websites. Please see page 2 for the program website address.

Other eligibility information

Crop Share: Tenants in a crop share are eligible to apply for AgriStability and AgrilInvest. Landlords are eligible if the arrangement constitutes a joint venture.

See page 13 for more information on landlords and tenants.

Status Indians: You are eligible to participate if you carry on the business of farming on a reserve in Canada, and are exempt from filing income tax returns. In order to participate, you must submit the information you would otherwise have reported for tax purposes for the program year and, for AgriStability purposes, the reference years.

Status Indians are deemed to have a December 31 fiscal year-end, and are required to provide a Social Insurance Number (SIN) or business number.

For more information on how to submit an application as a Status Indian, refer to the information on page 3 or contact the Administration.

General Information

If you have one farming operation (a single farm or a partnership): complete the Statement A. The Statement A is located in the middle of this guide.

Member of a Partnership: Each partner in a partnership must complete and submit separate AgriStability and AgrilInvest program forms, reporting 100% of the partnership's income and expense information.

Multiple Operations: If you are involved in multiple farming operations, complete a Statement A for one operation and a separate Statement B for each additional operation. Assign an operation number to each additional operation.

If you require a Statement B but did not receive one in your package, call the Administration toll-free at **1-866-367-8506**.

Important Filing and Deadline Information for AgrilInvest and AgriStability

To participate in AgrilInvest, you must submit the Harmonized form to the Winnipeg Tax Centre by September 30, 2010 (except Status Indians who submit their forms directly to the Administration). Late filed AgrilInvest applications will be accepted until December 31, 2010. However, your maximum matchable deposit will be reduced by 5% for each month

(or part of a month) your application is received after the initial deadline of September 30, 2010. For AgriInvest purposes, applications will not be accepted after December 31, 2010.

To participate in AgriStability, you must submit the Harmonized form to the Winnipeg Tax Centre by September 30, 2010 (except Status Indians who submit their forms directly to the Administration). Late filed AgriStability applications will be accepted until December 31, 2010. However, your AgriStability benefits will be reduced by \$500 for each month (or part of a month) your application is received after the initial deadline of September 30, 2010. If the late-filing penalty is more than the payment amount, your payment will be reduced to zero. The rest of the reduction will not be applied to any other program year. For AgriStability purposes, applications will not be accepted after December 31, 2010.

Note: If a deadline falls on a Saturday, Sunday, or statutory holiday, you have until the next business day to submit the information required to meet that deadline.

Chapter 2: Participating in the AgriStability and AgriInvest Programs

You can choose to participate in AgriInvest only, AgriStability only, or both programs together, depending on the business risk management needs of your farm.

AgriInvest

To participate in AgriInvest, complete sections 1-6 of the application form found in the middle of this guide by the deadline.

AgriInvest Benefit Calculations

The AgriInvest program is a voluntary program that provides coverage for small income declines and supports investments that help mitigate risk or improve market income. You can deposit money annually into an AgriInvest account and receive matching government contributions. You can withdraw funds when you need them. AgriInvest deposits are based on your Allowable Net Sales (ANS). ANS is your total allowable Commodity Sales and Program Payments minus your total allowable Commodity Purchases and Repayment of Program Benefits.

Once the Administration has calculated your ANS using the information on your Statement A, you will receive a notice outlining your deposit and withdrawal options.

AgriStability

To participate in AgriStability, you must complete and submit all sections (1-12) of the application form found in the middle of this guide by the deadline. To be eligible, you must have already signed up for the program and paid your fee (shown on your annual Enrolment Notice), by the deadline indicated on your Enrolment Notice.

If you received an AgriStability Interim Payment or a Targeted Advance Payment for the 2009 program year, you must submit your 2009 AgriStability application to the Winnipeg Tax Centre by December 31, 2010 (except Status Indians who submit their forms directly to the Administration). Failure to submit your 2009 AgriStability application by the deadline will put you into an automatic overpayment of your Interim Payment or Targeted Advance Payment.

AgriStability Benefit Calculations

AgriStability benefits are based on margins. A margin is the difference between your allowable income and your allowable expenses. Generally, an AgriStability payment is triggered when your margin in the program year declines more than 15% compared to your average margin over the reference years. For more information on margins, and how AgriStability payments are calculated, see the *AgriStability Program Handbook*.

After processing your forms, the Administration will send you a Calculation of Program Benefits (COB). If you had a margin decline, you may be eligible to receive government benefits, which will be paid to you directly.

AgriStability Program Fee

AgriStability participants are required to pay an annual fee to participate in the program. The amount of the fee is \$4.50 for every \$1000.00 of contribution reference margin protected (based on coverage of 85% of your margin). There is a minimum fee of \$45.00.

For more information on program fees and participation rules, refer to your Enrolment Notice or see the *AgriStability Program Handbook*.

Administrative Cost Share (ACS)

There is an annual charge of \$55 per AgriStability participant for administration costs payable to the Administration. Contact the Administration for details on how to pay your AgriStability ACS.

Requesting an Adjustment

For important information on requesting an adjustment or submitting additional information, see 'How to submit additional information for AgriStability and AgriInvest' on page 3.

For security reasons, a change of mailing address must be received either a) in writing and signed by the participant; or b) over the phone, once the caller's identity as a participant has been verified.

If the adjustment you submit affects your taxable income, the Administration may require that the adjustment be accepted by the Canada Revenue Agency (CRA) before it is accepted for AgriStability and AgriInvest program purposes (excluding Status Indians).

For more information on AgriStability and AgriInvest program adjustments, please see the program handbooks, available from the Administration or from the program websites.

Participants in Manitoba, New Brunswick, New Foundland and Labrador, Nova Scotia, or the Yukon- submit all adjustments to your AgriStability and AgriInvest application information directly to the federal administration at the address listed on page 2.

Participants in British Columbia- submit all adjustments to sections 1-6 of your AgriStability and AgriInvest application to both the federal administration and your provincial administration at the addresses listed on page 3.

Submit all adjustments to sections 7-12 of your AgriStability and AgriInvest application to your provincial administration only.

Personal Information

Please refer to the "Confidential Information and Participant Consent" on page 2 of the Statement A for complete information on the consent on information sharing.

The *Privacy Act* provides individuals with the right to access their personal information held by the Government of Canada and if necessary, to make any corrections to their information.

Requests for access or corrections are to be made in writing and sent to the Access to Information and Privacy Coordinator at:

Agriculture and Agri-Food Canada

Room 227, 3rd Floor
1341 Baseline Road, Tower 4
Ottawa, ON K1A 0C5
Telephone: 613-773-0611
Fax: 613-773-0666

General inquiries regarding privacy of personal information may be made to the Office of the Privacy Commissioner (OPC) at:

Office of the Privacy Commissioner General Inquiries

For all general inquiries, please contact:

Toll-free: 1-800-282-1376
Phone: (613) 995-8210
Fax: (613) 947-6850
TTY: (613) 992-9190

Website: www.privcom.gc.ca/
OPC hours of service are from 9 a.m. to 5 p.m.

If you would like to register a complaint under the Privacy Act, please submit it to the OPC in writing at the following address:

Office of the Privacy Commissioner

112 Kent Street
Place de Ville
Tower B, 3rd Floor
Ottawa, Ontario
K1A 1H3

Please include your full contact details in your letter, including your name, address and the telephone number where you can be reached, and provide as much detail as possible about your complaint.

Note: The Office of the Privacy Commissioner does not process complaints via e-mail. Please submit your complaint by mail.

Chapter 3 - Completing Your Forms

Section 1: Participant Information

Name and Address of Program Participant

Enter your name and address. In accordance with Treasury Board Policy, program benefits must be mailed directly to the participant, and not to a form preparer or other representative.

Name and Address of Contact Person

Complete this area if someone else (such as your spouse, common-law partner, or accountant) has your consent to provide or ask for more information concerning the AgriStability and AgriInvest programs on your behalf. The Administration will communicate with your contact person as the first point of contact. Written correspondence will be sent to you and your contact person.

Enter complete contact person information, including first and last name of your contact person, their business name (if applicable) and their daytime phone number.

You must provide complete contact person details each time you submit a form. To ensure the Administration has the most current contact person information, any contact person information you previously provided will be replaced with new information you include on this form. Contact person details will not be carried forward from a previous year. If you leave this area blank, we will contact you directly if we require additional information.

By providing a contact person's name, you are authorizing both the AgriInvest and AgriStability programs to receive information from, and to disclose information to, the contact person, and to make changes to your applications as directed by the contact person.

Indicate if you want a copy of your Calculation of Program Benefits (COB) automatically mailed to your contact person.

Section 2: Participant Profile

Enter the Participant Identification Number (PIN), which can be found on your Enrolment Notice (EN). If you participated previously in CAIS, this number will be the same as your CAIS PIN.

Enter your Social Insurance Number (SIN) in the space provided (if filing as an individual).

Enter your business number (BN) for the corporate income tax account in the space provided.

Enter your business number if you are a limited liability partnership who is applying as an entity.

Trusts should enter the account number assigned by the Canada Revenue Agency (CRA).

Enter the Trust number if filing as a communal organization.

Indicate the type of farming arrangement(s) for this farming operation:

- **Corporation** - The farming business is an incorporated entity, is beneficially owned by its shareholders, and reports its farming income on a corporate tax return.
- **Co-operative** - The farming business is an incorporated entity, is beneficially owned by its members, and reports its farming income on a corporate tax return.
- **Communal organization** - The farming business is carried on as a communal organization which reports farming income on a Trust tax return.
- **Member of a partnership** - All or part of the farming business is carried on with other partners and;
 - the income and expenses are recorded under the partnership's name;
 - each member reports their allocation of the partnership's net income/loss to the Canada Revenue Agency (CRA).
- **Limited Liability Partnership** - For program purposes, a limited liability partnership may apply as an entity. A list of the partners in the partnership with PINs will have to be provided on page 4 of Statement A.
- **Trust** - The farming business is carried on by a trust holding property and reporting farming income on a trust tax return. In this case the trust, rather than the individual beneficiaries, must participate in AgriStability and/or AgriInvest.
- **Status Indian** - If you are a Status Indian who carries on the business of farming on a reserve, check this box. You must provide your Band number.

Completing Your Forms

- **Band farm** - If the farming business is operating as a Status Indian Band farm, check this box. You must provide your Band number.

Province/territory of main farmstead

Enter the province/territory where all or the majority of the gross farming income was earned over the previous 5 years. For more information on determining the province of main farmstead and multi jurisdiction farms, please see the program handbooks.

If the participant is deceased, enter the date of death.

If farming business income or loss was reported on the deceased participant's T1 tax return, prepare the program forms:

- in the name of the individual, noting "Estate" in the name and address area;
- using income/expenses reported on the individual's final 2009 T1 tax return(s).

Attach a copy of the individual's death certificate and the probated will (or letters of Administration) to the AgriStability and AgriInvest Additional Information and Adjustment Request Form and send it to the Administration at the same time you submit your Statement A. This form can be found in the middle of this guide along with the Statement A.

If the farming business was continued by the surviving spouse (or a spousal trust), prepare an additional program form:

- in the name of the surviving spouse or spousal trust;
- using the income/expenses from the spouse's 2009 T1 tax return.

Production Cycle

Indicate whether you have completed a production cycle on at least one of the commodities you produce. If "No", you must have been prevented from completing a production cycle due to disaster circumstances in order to be eligible for AgriStability.

You do not need to complete a production cycle to be eligible for AgriInvest.

Federal public office holder or employee of Agriculture and Agri-Food Canada (AAFC)

If the participant or any party involved in the preparation of this application is a current or former federal public office holder or employee of AAFC, you must answer "yes" to this

question. If the participant is a corporation, co-operative/commune, or a partner in a partnership, indicate "Yes" if one or more shareholders, members, or partners are current or former federal public office holders or employees of AAFC.

Location of main farmstead

A comprehensive list of provincial jurisdictions (Rural Municipalities, Counties, Districts, etc.) can be found in the Regional Code List starting on page 66 of this guide.

Note: Producers in Newfoundland and Labrador are not required to complete this section.

Combining under the AgriStability Program

For AgriStability purposes, it may be necessary to combine operations that report separately for tax purposes under the whole farm approach. This approach ensures only actual income declines, and not financial accounting procedures, trigger a payment. Generally, you should answer yes to this question if you are applying for an operation that:

- is not legally, financially, or operationally independent from another one; or
- has engaged in significant transactions not at fair market value.

Individuals or members in a partnership do NOT need to be combined. Further details on combining applications or Whole Farm Approach are available in the *AgriStability Program Handbook*.

Note: Operations that need to be combined cannot be processed until the necessary information from all operations is received.

Section 3: Identification

From this part of the Statement A and forward, provide information only about your main farming operation. If you have more than one operation, complete a Statement B for each additional operation. Identify each operation with successive operation numbers in the box at the top right-hand corner of each page.

Note: If you previously participated in CAIS or AgriStability, be sure to number each operation in the same order that was used when you submitted this information in prior years.

Fiscal Period

Enter the operation's fiscal period. Record the year, month and day of the beginning and end of the farming operation's taxation year. The 2009 fiscal period must end in 2009.

Partnerships: The fiscal period of a partnership must fall into the fiscal period of each partner.

Method of Accounting

If you file on the cash basis with the CRA, you must also file on the cash basis for the AgriStability and AgriInvest programs. Transfer the income and expenses from your Statement of Farming Activities onto the application as per the instructions in the guide.

If you file on the accrual basis with the CRA, you must also file on the accrual basis for the AgriStability and AgriInvest programs. Transfer the income and expenses from your Statement of Farming Activities onto the application as per the instructions in the guide. You must also record the change between opening and closing inventory for each individual income and expense item.

Indicate if you were involved in any of the following for this particular operation:

- A member of a feeder association
- Crop share (landlord)
- Crop share (tenant)

Chapter 4: Reporting Your Income and Expenses

This section of the form is used to calculate your allowable net sales (ANS) for the AgriInvest program. ANS is allowable commodity sales and program payments, less allowable purchases. For more information on ANS and the calculation of benefits under AgriInvest, visit the program website or see the program handbook.

This section of the form is also used to calculate the cash portion of your program year margin for the AgriStability program, before applying the accrual adjustments from sections 7-12 of the form. For more information on AgriStability margin calculations, visit the program website or see the program handbook.

If you use the accrual method of accounting, all changes in opening and closing commodity inventories must be allocated to the applicable commodity line code. Commodity sales are reduced by the amount of the opening inventory and increased by the amount of the closing inventory. If this year is your first year of farming, your opening inventory will be zero, so you will only add the closing inventory amount to your commodity sales.

With the implementation of the AgriInvest program, many changes have been made to the instructions in this guide, which impact how you report your income and expenses. To ensure your benefits for AgriInvest and/or AgriStability are calculated correctly, please read the following instructions carefully.

Record all of the income/expense items from your 2009 Statement of Farming Activities on Statement A or B along with their designated line codes. Line codes not printed on the form are either included in the guide instructions or listed in the Commodity List and the Program Payment List at the back of the guide.

Please round all figures to the nearest dollar.

Section 4: Income

To be eligible for coverage under AgriStability and AgriInvest, farming income must result from the production and sale of an eligible commodity that is an agricultural product, either plant or animal, that is produced in a farming business. Some commodities that are considered agricultural commodities for tax purposes are not eligible for coverage under the AgriStability and AgriInvest programs. These include but are not limited to:

- aquaculture
- trees sold for use in reforestation
- wood sales
- peat moss
- income or expenses generated from wild game reserves

Note: Hunt farms, which are distinguished from wild game reserves, are eligible. Sales and purchases of domesticated livestock in the operation of a hunt farm (where permitted by law) are allowable, excluding amounts related to any ancillary services (e.g. food, lodging, hospitality, etc.). If you operate a hunt farm, contact the Administration for information on how to apply.

Reporting Your Income and Expenses

If you produce both eligible and ineligible commodities on your farm:

- Record the income from ineligible commodities on line 9600; and
- Record income from eligible commodities by reporting the appropriate commodity codes (found at the back of this guide) on the Commodity Sales and Program Payments section of this form. Record eligible commodity sales based on the point of sale criteria below.

Producers with supply managed commodities should consult the AgriStability and AgriInvest handbooks for treatment of these commodities under each program.

If you have questions about whether the commodity you produce is eligible for AgriStability and AgriInvest, contact the Administration.

Point of Sale Guidelines

Because AgriInvest benefits are based on allowable net sales (ANS), it is necessary to determine the point at which the sale occurs. For AgriInvest purposes, the point of sale is determined by the following criteria:

- It is separate and identifiable from other producers' commodities;
- You produce it on your farm;
- You bear full risk for it; and
- You have a separate billing or accounting transaction that clearly shows the commodity sales value and any deductions from that value.

The point of sale occurs when your commodity is no longer identifiable as your own, and you are no longer at risk for the value of the commodity.

If your commodity sales meet these point of sale criteria, record the code, name, and gross sale amount of each commodity on the form.

Example:

You have seed potato sales of \$50,000.

You record:

147 potatoes \$50,000

If you received a cheque for a commodity sale that is **net** of expenses that are recognized in the calculation of farming income (or loss), report the sale to include the full value of the commodity.

Example:

Your receipt from the processor shows gross apple sales of \$10,000, and pack and sell costs of \$1,500, leaving you a net cheque of \$8,500. You would report \$10,000 as your gross apple sales and \$1,500 as an expense under line code 9836, Commissions and levies.

If your commodity sales include amounts (recognized in calculating farming income or loss) that were incurred after the point of sale, you must adjust your sales to reflect the value of the commodity at the point of sale. Report any amounts incurred after the point of sale on line 575, Point of Sale Adjustments. This will ensure that your allowable net sales (ANS) are calculated correctly.

Example:

Your cash ticket from the elevator shows gross wheat sales of \$7,000, freight charges of \$1,500, and elevation charges of \$300. Report the gross wheat sales of \$7,000 as income. Report the freight charges of \$1,500 and elevation charges of \$300 as a point of sale adjustment on line 575 under Commodity Purchases and Repayment of Program Benefits (not under Allowable Expenses) because these expenses were incurred after you delivered your grain to the elevator (ie. after the point of sale).

While point of sale adjustments are not a commodity purchase, recording them in the Commodity Purchases and Repayment of Program Benefits section will ensure your allowable net sales (ANS) are calculated correctly for AgriInvest purposes.

Payment in Kind

If you give a commodity to another person as a payment-in-kind, record the value as a sale using the line code for the commodity. If the payment was made to settle a business expense, also record the value as an offsetting expense.

Example:

You owed your landlord \$1,000 for rent. Instead of cash, you pay him by giving him \$1,000 worth of seed. Report the fair market value of the seed crops (\$1,000) that you gave the landlord as a commodity sale. (We consider that you received rent in exchange for the seed.) Report the \$1,000 on line 9811 as a rental expense.

Crop Share

Tenants in a crop share are eligible to apply for AgriStability and AgriInvest.

Landlords are eligible to apply for AgriStability and AgriInvest if the crop share arrangement constitutes a joint venture.

For AgriStability program purposes, a crop share arrangement qualifies as a joint venture if the landlord's share of the **allowable expenses** (as reported with the CRA) reasonably approximates their share in the allowable related income.

For AgriInvest program purposes, a crop share arrangement qualifies as a joint venture if the landlord's share of **eligible purchases** (as reported with the CRA) reasonably approximates their share in the allowable related income.

Generally for AgriInvest and AgriStability eligible tenants and landlords must report only their respective shares of the allowable income and expenses.

Example 1:

You are a tenant in a crop share and take 60% of the income. You should report 60% of the gross sales amounts under Commodity Sales and Program Payments.

Example 2:

You are a landlord where your crop share arrangement constitutes a joint venture and you take 40% of the income and pay 40% of the allowable expenses. You should report 40% of the gross sales amounts under Commodity Sales and Program Payments. Report your 40% share of expenses under Allowable Expenses.

However, if you are a tenant and for tax purposes your gross sales must include your landlord's share of the crop, you must record your landlord's share as a commodity purchase using the code for the commodity, under Commodity Purchases

and Repayment of Program Benefits. This will ensure your program benefits are calculated correctly.

Example:

You are a tenant in a crop share and sell the crop and then pay the landlord 40% of the income from the sale. You should report 100% of the gross sales amount under Commodity Sales and Program Payments and 40% of that amount under Commodity Purchases and Repayment of Program Benefits.

If you have income from crop share in addition to your sole proprietorship or entity, combine the totals from both onto one Statement.

Partners in a Crop Share

If you are in a crop share and you have income from a crop share that is separate from the partnership, complete a Statement A for one of the operations and a Statement B for the other. Otherwise, we will apply the partnership allocation to the crop share income.

Commodity Futures

Income transactions involving commodity futures may be recorded as a commodity sale for AgriStability and AgriInvest purposes if:

- you reported the futures transaction as farming income (loss) for income tax purposes;
- the transaction involves a primary agricultural product that you produced on your farm;
- the transaction is considered a hedging strategy, not speculation.

If your futures transactions meet the above criteria, then report them as follows:

- For futures transactions reported as a gross amount, record the income as a commodity sale using the line code for the commodity, and record related purchases as a commodity purchase using the line code for the commodity.
- For futures transactions reported as a net amount, record the net gain as a commodity sale using the line code for the commodity. Record the net loss as a commodity purchase using the line code for the commodity.

Record income from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as other farming income, line 9600. Record losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as a non-allowable expense, line 9896.

Cash Advances

Cash advances, as administered under the *Agricultural Marketing Programs Act*, are treated as a loan and therefore should not be reported as income for both income tax and AgriStability and AgriInvest purposes. However, for the fiscal period in which the sale occurs, include the full amount from the sale of your crops in your income.

Tree Production

Allowable items: Allowable tree production (excluding the non-allowable items listed below) must be generated through farming activity to be allowable under AgriStability and AgriInvest.

Farming activity includes the planting, nurturing and harvesting of trees, with significant attention paid to managing the growth, health, and quality of the trees. This activity can involve the regular seeding and harvesting of trees, shrubs, herbaceous perennials, or annuals, including ornamental, fruit, and Christmas trees.

These operations incur normal input and harvesting costs and the crop is considered an agricultural commodity. The income and expenses associated with these commodities is allowable, and they should be included as inventory on your AgriStability application.

Non-allowable items: Income, expenses, and inventories related to the production and/or harvesting of trees for use as the following are non-allowable under AgriStability and AgriInvest:

- firewood
- construction material
- poles or posts
- fibre, pulp and paper
- trees and seedlings destined for use in reforestation

Income from non-allowable items listed above must be reported on line 9600 (Other Income) and will not be included in AgriStability or AgriInvest calculations, regardless of the activities used to produce them.

Woodlots

If you operated or regularly harvested a woodlot, include the sale of trees, lumber, logs, poles, or firewood in your income. This income is non-allowable income for AgriStability and AgriInvest program purposes, but it must be reported as a commodity sale, using commodity code 259.

Livestock Producers

Include any insurance payments received for losses of livestock as part of the sale amount using the applicable livestock code.

If you received a Bovine Spongiform Encephalopathy (BSE) Recovery Program payment, report the amount you received under program payment code 468.

Income Generated From the Use of Commodities

Include income generated from the use of commodities with commodity sales. For example, record income from pollination services with bee sales, stud fees with horse sales, etc. If you have used these services, record any amounts paid as a purchase of the corresponding commodity.

Custom Feedlot Operators

Custom feedlot operators are eligible for AgriInvest based on the value of allowable commodities they produce and feed to custom-fed livestock.

If your custom feeding invoices are **itemized**:

- Record allowable feed and protein supplements as a prepared feed sale under Commodity Sales and Program Payments using code 243;
- Record other charges itemized under Commodity Sales and Program Payments using line code 576.

If your custom feeding invoices are **not itemized**:

- Record the total amount invoiced as a prepared feed sale under Commodity Sales and Program Payments using code 246. Seventy percent (70%) of this amount will be included in the calculation of your ANS, as an allowable commodity sale.

PMU Contract Cancellation Income

Income received from the buy-out of PMU contracts will be allowable to the extent it is paid in lieu of the commodity income otherwise receivable under the contract. Penalty fees and other compensation that may be paid in addition to the amount in lieu of commodity income are non-allowable.

Report amounts received for your Collection Agreement, Herd and Health payments, West Nile Reimbursement and Equine Placement Fund in allowable income code 322. Report amounts received for the Rancher payment, Business Planning Subsidy and capital costs in the other income code 9600.

Prescribed Drought Region (PDR)

Report the income you received from the sale of breeding animals as a commodity sale using the line code for the commodity. Report the amount you deferred as a commodity purchase using the appropriate line code from the list below.

When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate line code from the list below.

PDR Deferred/CFIA Livestock Codes	
Deferred bovine cattle	150
Deferred bison	151
Deferred goat	152
Deferred sheep	153
Deferred deer	154
Deferred elk	155
Deferred horse for PMU sales	156
Deferred other breeding animals	157

Canadian Food Inspection Agency (CFIA) - Destroying livestock

Report the full amount you received under the Health of Animals Act for destroying animals as a commodity sale using program payment code 469, 479, 587 or 588 - CFIA payments. Look further on this page for an explanation on how to report your CFIA payment using the CFIA codes. Report the amount of this payment you chose to deduct under commodity purchases using one of the codes from the "PDR Deferred/CFIA Livestock Codes" chart above.

When reporting the amount you deducted in the previous year as income, report the amount as a commodity sale using the appropriate code from the "PDR Deferred/CFIA Livestock Codes" chart on this page.

Insurance Proceeds for Allowable Items

Insurance proceeds for allowable items such as fertilizers, chemicals, fuel, etc., should be recorded using line code 406.

Program Payments

Treatment of program payment income is determined by the type of loss you were compensated for.

For AgriInvest, your ANS will only include program payment income you received directly for the loss of an allowable commodity (eg. AgriInsurance / production or crop insurance). For AgriStability, your program year margin will only include payments which have compensated you for the same type of loss covered under AgriStability.

Using Program Payment List A, found on page 36 and Program Payment List B, found on page 38 of this guide, record the name, program payment code, and the amount of each program payment found in the Program Payment Code Lists under "Commodity Sales and Program Payments".

If the program payments on your Statement of Farming Activities have been reported net of expenses that are recognized in the calculation of farming income (loss), report the full amount of the payment.

Example:

You were entitled to a payment of \$6,000 as proceeds from a hail insurance program for your wheat crop. The program deducted \$2,000 in premiums, so the net cheque was for \$4,000. You would report \$6,000 as a Crop/hail insurance program payment for grains, oilseeds, and special crops, as code 401. You would claim \$2,000 for the allowable expense on line 9665, Insurance premiums (crop or production).

If you received any payments from programs that are not listed in Program Payment List A or B, see "Line 9540 - Other program payments" to record these amounts.

Canadian Food Inspection Agency (CFIA)

Only the portion of CFIA payments that compensate producers for the loss of an allowable commodity will be included in the ANS calculation for AgriInvest.

Report amounts of CFIA payments that compensated you for the loss of an allowable commodity under code 469 – CFIA Payments – Allowable Commodities.

If you received a CFIA payment to compensate for the loss of a supply managed commodity, report this amount under code 479 – CFIA Payment for supply managed commodities.

If you received a CFIA payment to compensate for the loss of a commodity that is non allowable for AgriStability or AgriInvest, report this amount using code 587 – CFIA payments – Non Allowable Commodities. For example, you would use this code if you received a CFIA payment to compensate you for the loss of trees destined for use in reforestation.

If you received a CFIA payment that compensates you for costs not directly related to a commodity loss, report these amounts using code 588 – CFIA payments – Other Amounts.

AgriStability and AgriInvest Program Payments

For income tax purposes, the government contributions from AgriInvest payments and payments from the AgriInvest Kickstart program are considered investment income and should not be reported on this form.

Payments from AgriStability are considered farming income. Record the amount you received for AgriStability as Business Risk Management (BRM) and Disaster Assistance Payments, line 9544.

Inventory Adjustments

Do not include current year inventory adjustments (mandatory or optional) as income. Record them on lines 9941 and 9942 on page 4 of the Statement A.

Other Farming Income

AgriInsurance (production or crop insurance) payments should be recorded using the line codes found on the Program Payment List A found on page 36. Do not record crop/production insurance payments under line code 9540 or 9544.

Line 9540 - Other program payments

Record any payments from programs that are not listed on Program Payment List A or B found at the back of this guide, or are not listed under line 9544 (below).

If you received an overpayment from any programs on line

9540, claim the amounts you repaid on line 9896, "Other (specify)." See page 22 for details.

Line 9544 - Business Risk Management and Disaster Assistance Payments

Record payments you received from the following federal or provincial risk management and disaster assistance programs:

- The Canadian Agricultural Income Stabilization (CAIS) program and the AgriStability program, including interim or targeted advance payments.
- Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Quebec, Newfoundland and Labrador, New Brunswick, and Prince Edward Island.
- Whole Farm Insurance Pilot (WFIP) Program in British Columbia.
- Farm Income Disaster Program (FIDP) in Alberta.
- Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP).

If you received an overpayment from the programs listed above, report any amount you repaid on line 9896.

Line 9574 - Resales and rebates, GST/HST for allowable expenses

Record the total resales and rebates of allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9575 - Resales and rebates, GST/HST for non-allowable expenses, recapture of capital cost allowance (CCA)

Record the total rebates of non-allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9601 - Agricultural contract work

Record the total of incidental farming income from such things as custom or contract work, harvesting, combining, crop dusting or spraying, seeding, drying, packing, cleaning, and treating seeds.

Do not include income received from farm machinery rental on this line. See line 9614, Machine rental.

If you are a custom feedlot operator, do not report your income on this line. See page 14 for instructions on reporting your custom feeding income.

For further information on custom work income, see the program handbook.

Line 9605 - Patronage dividends

Enter the total patronage dividends (other than those for consumer goods or services) you received during your 2009 fiscal period.

Line 9607 - Interest

Record any interest that was reported as farming business income for tax purposes.

Line 9610 - Gravel

Enter the total amounts you received from the sale of soil, sand, gravel, or stone.

Line 9611 - Trucking (farm-related only)

Record any trucking that was reported as farming business income for tax purposes.

Line 9612 - Resales of commodities purchased

Record sales of commodities that you did not produce (i.e., bought for resale).

Record the corresponding purchases on line 9827.

Line 9613 - Leases (gas, oil well, surface, etc.)

Record payments you received for leasing your farmland for petroleum or natural gas exploration. These payments will be either income or a capital receipt.

Line 9614 - Machine rental

Record amounts you received from the rental of your farm machinery.

Line 9600 - Other (specify)

If you have other types of farming income not listed on the application, enter the total amount of all other types of farming income on line 9600. Then list them on the blank lines provided under it.

In this section, record all ineligible farming income. Ineligible income includes, but is not limited to, aquaculture, trees sold for use in reforestation, wood sales, peat moss, and income generated from wild game reserves.

Section 5: Expenses

For AgriStability program purposes, there are two types of expenses:

- allowable expenses; and
- non-allowable expenses

Allowable expenses are the operating or input expenses you paid that directly relate to the production of your commodities. **Non allowable expenses** include interest and capital related expenses as well as costs that are not directly related to the production of your commodities.

For AgriInvest, only purchases of allowable commodities are used in the calculation of the ANS.

Commodity Purchases and Program Repayments

Use the Commodity List at the end of this guide to record the line code, name and the purchase amount of each commodity bought at any stage of maturity. This includes feed, seed, plants, transplants, livestock, and marketable products. For example, if you are an apple producer replacing damaged or dead trees, record apple tree purchases using the code for apples. If you are buying trees to expand an orchard, this amount would be a capital expenditure and would not be entered as a commodity purchase. Include expenses incurred from the use of commodities with the commodity purchases. For example, record pollination fees with bee purchases.

Record the **repayment of a program benefit** as a purchase using the line code for the program.

If you received an overpayment from any of the programs listed on lines 9540 and 9544, report these amounts using line 9896, "Other (specify)".

If you made a **payment in kind** for a farming business commodity purchase, deduct the value of the payment as a purchase. For more details, see the definition of payment in kind on page 12.

Tenants: If the gross sales you reported with the CRA include your landlord's crop share, record the landlord's share of the sale as a commodity purchase.

Water purchases: If you have an expense for the purchase of water that is used in the production of a commodity and it has not been included in your municipal taxes, **do not** include this expense with the commodity purchases. Record this expense on line 9662 "Fertilizers and Soil Supplements", even if the water was used for livestock. Expenses for the transportation or hauling of the water are non allowable.

Livestock owners and custom feedlot operators with prepared feed purchases

If your purchase invoices of prepared feed **are itemized by ingredient:**

- Record allowable commodities (such as grains, forage, oilseeds) and protein supplements as an allowable purchase using code 046;
- Record other charges itemized separately (such as minerals and salts) under Allowable Expenses using line code 570.

If your invoices of prepared feed are **not itemized by ingredient:**

- Record total purchases under Allowable Expenses using line code 571. Sixty-five percent (65%) of this amount will be included in the calculation of your ANS, as an allowable commodity purchase.

Livestock owners with custom feeding expenses

If your purchase invoices **are itemized by ingredient:**

- Record allowable commodities (such as grains, forage, oilseeds) and protein supplements as an allowable purchase using code 577; and
- Record other charges itemized separately (such as minerals and salts) under Allowable Expenses using line code 572.

If your purchase invoices are **not itemized by ingredient:**

- Record total purchases under Allowable Expenses using code 573. Seventy percent (70%) of this amount will be included in the calculation of your ANS, as an allowable commodity purchase.

Ranch fur operators with prepared feed purchases

If your purchase invoices of prepared feed **are itemized by ingredient:**

- Record allowable commodities and protein supplements using line code 046.
- Record the remaining expenses under Allowable Expenses using line code 310.

If your purchase invoices of prepared feed are **not itemized by ingredient:**

- Record total purchases under Allowable Expenses using line code 574. Twenty percent (20%) of this amount will be included in the calculation of your ANS, as an allowable commodity purchase.

Livestock Insurance Premiums

Record your premiums for private livestock insurance using "Line 9953 – Private insurance premiums for allowable commodities".

AgriStability Program – Allowable Expenses

Line 9661 - Containers and twine

Enter the total amount you paid for material to package, contain, or ship your farm produce or products.

If you operated a nursery or greenhouse, enter the cost of your containers and pots for the plants you sold.

Line 9662 - Fertilizer and soil supplements

Enter the total amount you paid for fertilizers and lime you used in your farming business. If you used soil supplements or other growth media, enter the amounts you paid for them here. Examples of soil supplements include mulch, sawdust, and weedmats.

Line 9663 - Pesticides and chemical treatments

Enter the total amount you paid for herbicides, insecticides, rodenticides, and fungicides. Insecticides include chemicals for pest control purposes as well as any predators or parasites introduced for that use. Also record the total amount you paid for chemicals used in treating water, manure, or slurry, as well as those used in disinfecting equipment and facilities.

Record seed treatment as an allowable expense if the treatment was itemized separately from the seed purchase on your original invoice. Otherwise, include the treatment as part of the commodity purchase.

Line 9665 - Insurance premiums (AgriInsurance/production or crop)

Enter the total amount of premiums paid for any crop related programs. Include premiums for hail insurance on this line. Do not include any premiums for private, business related, or motor vehicle insurance. See line 9804 - "Other insurance premiums" on page 20 for details on other types of insurance premiums. AgriInsurance is the same as production or crop insurance.

Line 9713 - Veterinary fees, medicine, and breeding fees

Enter the total amount you paid for medicine for your animals, and for veterinary and breeding fees. Examples of such fees include the cost of artificial insemination, embryo transplants, disease testing, and castration. If you used disposable veterinary supplies for your farming business, enter these costs here.

Line 9714 - Minerals and salts

Record purchases of minerals, salts, vitamins, and premixes (which are mainly minerals and vitamins). Do not report purchased feed under this line code.

Line 9764 - Machinery (gasoline, diesel fuel, oil)

Enter the total amount you paid for fuel and lubricants for your machinery used in your farming operation.

Line 9799 - Electricity

Enter only the part of your electricity costs that relate to your farming business.

Line 9801 - Freight and shipping

Enter the amount you paid for shipping farm inputs to your operating site and shipping farm produce to market. Do not include costs incurred when trucking for someone else on this line. These are non-allowable for AgriStability and should be reported on line 9798 - "Agricultural contract work."

Do not include freight and shipping incurred after the point of sale on this line. These amounts must be recorded on line 575 "Point of Sale Adjustments" in order to calculate your AgriInvest benefits correctly.

Also include amounts you paid for the disposal of carcasses on this line.

Line 9802 - Heating fuel

Enter the total amount you paid for natural gas, coal, and oil to heat farm buildings. Also enter your expenses for fuel used for curing tobacco, crop drying, or greenhouses.

Line 9815 - Arm's length salaries

Enter the amount of gross wages you paid to your employees. Include the cost of board for hired help. Do not include salaries paid to related persons (see the definition below). For these, see Line 9816 - "Non arm's length salaries."

Related persons are:

1. Individuals connected by blood relationship, marriage or common law partnership, or adoption.
2. A corporation and:
 - an individual, group of persons, or entity that controls the corporation;
 - an individual, group of persons, or entity of a related group that controls the corporation;
 - any individual related to a person described in (1) above.

Include in this total your share of Canada Pension Plan or Quebec Pension Plan contributions and Employment Insurance premiums for arm's length salaries.

Line 9822 - Storage/drying

Enter the amount you paid for storing and drying commodities. Examples of such costs include amounts paid for storage and drying services, air treatment expenses, and the purchase of germination inhibitors and other preservative agents. Electricity and heating fuel costs incurred in the storage and drying of commodities should be entered on lines 9799, "Electricity," and 9802, "Heating fuel," respectively.

Line 9836 - Commissions and levies

Enter the amount you paid in commissions and levies incurred in the sale, purchase, or marketing of commodities. Also include amounts paid in levies to marketing boards, except those due as a result of penalties or fines you incurred. Do not include commissions paid to salespeople you contracted to market your product.

Producers marketing fruit or vegetables through a co op should enter any pack and sell expenses here. **Do not** include pack and sell expenses that were incurred after the point of sale. These amounts must be recorded on line 575 - "Point of Sale Adjustments", in order to calculate your AgriInvest benefits correctly.

Line 9953 - Private insurance premiums for allowable commodities

Enter the total amount of private insurance premiums paid for allowable commodities such as livestock.

Do not include premiums for hail insurance on this line. They should be reported on line 9665, "Insurance premiums (AgriInsurance/ production or crop)".

Do not include any premium for private (for non-allowable commodities or items), business-related or motor vehicle insurance. See line 9804 - "Other insurance premiums".

AgriStability Program - Non-Allowable Expenses

Line 9760 - Machinery (repairs, licences, insurance)

Enter the total amount of repair, licence fee, and insurance premium expenses you incurred for your machinery.

Line 9765 - Machinery lease/rental

Enter the expenses you incurred for leasing machinery used to earn your farming income. If you lease a passenger vehicle, see line 9829 - "Motor vehicle interest and leasing costs."

Line 9792 - Advertising and promotion costs

Enter the expenses you incurred for advertising and promoting your farm products.

Producers marketing fruit or vegetables through a co-op should NOT enter any pack and sell expenses here. See line code 9836 - "Commissions and levies" for information on how to report your pack and sell expenses.

Line 9795 - Building and fence repairs

Enter the amounts for repairs to fences and all buildings you used for farming, except your farmhouse.

Line 9796 - Land clearing and draining

Enter the total amount for the expenses listed below.

- clearing the land of brush, trees, roots, stones, and so on;
- first ploughing of the land for farm use;
- building an unpaved road; and
- installing land drainage.

Line 9798 - Agricultural contract work

If you are a custom feedlot operator, do not report your custom feeding expenses on this line. See page 14 for instructions on reporting your custom feeding expenses.

If you have incurred expenses for custom and contract work, other than custom feeding, report them on this line. For example, you could have had a contract with someone who cleaned, sorted, graded, and sprayed the eggs your hens produced, or someone who had facilities to age the cheese you produced. You could have also contracted someone to do your harvesting, combining, crop dusting, or contract seed cleaning.

For AgriStability purposes, agricultural contract work is a non allowable expense. However, if you have contract work receipts that are itemized, enter the amounts of the contract work that pertain to the allowable portions, (such as fuel, fertilizer) on the appropriate lines as allowable expenses. Enter on line 9798 any amounts that are non-allowable expenses.

Line 9804 - Other insurance premiums

Enter the total amount of business related insurance premiums you paid to insure your farm buildings, farm equipment (excluding machinery and motor vehicles), and business interruption.

Do not include any premiums for hail insurance or livestock on this line. See line 9665 - "Insurance premiums, and/or Livestock Insurance Premiums" for information on where to report these premiums.

Line 9805 - Interest (real estate, mortgage, other)

Enter the total amount of interest you paid on money you borrowed to earn farming income, such as interest on a loan you used to buy a baler. Do not include the interest on money you borrowed to buy a passenger vehicle used in your farming business. Include this amount under line 9829 – "Motor vehicle interest and leasing costs."

Line 9807 - Memberships/subscription fees

Enter the amount of annual dues or fees you paid to keep your membership in a trade or commercial farming association.

If you received an AGR-1 slip with a positive amount in box 14, and the amount of your AgriStability program payment does not have your Administrative Cost Share (ACS) or your program fee already deducted, enter the amount you paid for your ACS and fee on this line.

Line 9808 - Office expenses

Enter the amount of office expenses, such as stationery, invoices, receipt and accounting books, and any other office supplies.

Line 9809 - Legal and accounting fees

Enter any legal fees you incurred for your farming business. Also, enter any accounting or bookkeeping fees you paid to have someone maintain your books and records, and to prepare your income tax return and GST/HST returns.

Line 9810 - Property taxes

Enter the total amount of land, municipal, and realty taxes you paid for property used in your farming business.

Line 9811 - Rent (land, buildings, pastures)

Enter the total amount of rent expense you paid for land, buildings, and pastures you used for your farming business.

If you farmed on a crop share basis and paid your landlord a share of the crop, add the fair market value of the crops you gave your landlord to your income as a commodity sale. This amount should represent what you would have paid in cash to your landlord for rent. Deduct the same amount as a commodity purchase.

Line 9816 - Non-arm's length salaries

Enter the amount of gross wages you paid to related persons. For a definition of related persons, see line 9815 – "Arm's length salaries."

Line 9819 - Motor vehicle expenses

Enter the amount of motor vehicle expense that was incurred for farming business use.

Line 9820 - Small Tools

Enter the amount of expenses you incurred for small tools.

Line 9821 - Soil testing

Enter the amount of expenses you incurred for testing soil samples.

Line 9823 - Licences/permits

Enter the total of annual licence and permit fees that you incurred to run your business.

Line 9824 - Telephone

Enter your telephone expenses related to your farming business.

Line 9825 - Quota rental (tobacco, dairy)

Enter the amount of expenses you incurred for quota rentals in the fiscal year.

Line 9826 - Gravel

Enter the amount of expenses you incurred for gravel used to earn farming income in the fiscal year.

Line 9827 - Purchases of commodities resold

Enter purchases of commodities that you bought for resale and then sold. Enter the corresponding sales of commodities purchased for resale on line 9612 – "Resales of commodities purchased."

Line 9829 - Motor vehicle interest and leasing costs

Enter the leasing costs for your motor vehicle or the interest on the money you borrowed for a motor vehicle.

Reporting Your Income and Expenses

Line 9935 - Allowance on eligible capital property

Enter the annual allowance calculated for capital property from the operation's Statement of Farming Activities.

Line 9936 - Capital Cost Allowance

Enter the amount of capital cost allowance (CCA) you calculate on all the eligible assets used in your farming operation.

Line 9937 - Mandatory inventory adjustment – prior year

Record the total of any mandatory inventory adjustments (prior year) from the operation's Statement of Farming Activities.

Line 9938 - Optional inventory adjustment - prior year

Record the total of any optional inventory adjustments (prior years) from the operation's Statement of Farming Activities.

Line 9896 - Other (specify)

The expenses listed on the form are only the most common ones. If you have other farming expenses (non allowable for AgriStability program purposes) that are not listed on the form, enter the total amount on line 9896. Then list the items on the blank lines provided under line 9896.

You may have received an overpayment from one of the programs identified on lines 9540 and 9544. Use line 9896 to record any overpayments which you repaid.

Record losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy.

Section 6: Statement of Farming Activities

The information on the Statement of Farming Activities section of the form is used to verify that the information reported on your AgriStability and AgriInvest form is the same as what you reported with the CRA. Completion of this section is mandatory.

If you are a Status Indian and do not file a tax return, skip this section. Please ensure that you fill out Shareholder/Member and/or Partnership Information section(s) if applicable.

Use the operation's Statement of Farming Activities to complete the following information.

Line 9959 - Gross farming income

Record the gross farming income from the operation's Statement of Farming Activities.

Line 9968 - Total farming expenses

Record the total farming expenses from the operation's Statement of Farming Activities.

Line 9969 - Net farming income (loss) before adjustments

Record the net farming income (loss) before adjustments from the operation's Statement of Farming Activities.

Line 9941 - Optional inventory adjustments/current year

Record the total of any current year optional inventory adjustments from the operation's Statement of Farming Activities.

The optional inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Line 9942 - Mandatory inventory adjustments/current year

Record the total of any current year mandatory inventory adjustments from the operation's Statement of Farming Activities.

The mandatory inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Do not include accrual inventories from your financial statements here. See "Method of Accounting" on page 11.

Line 9944 - Net farming income (loss) after adjustments

Record the net farming income (loss) after adjustments from the operation's Statement of Farming Activities.

Line 9946 - Net farming income (loss)

Record the net farming income (loss) from the operation's Statement of Farming Activities.

Shareholder/Member Information

Corporations, use your Statement of Share Capital to complete the following.

Line 865 - Number of members in co-operative

Complete this line only if the operation is a co-operative.

Line 854 - Total number of outstanding common shares (voting and non-voting)

Enter the total number of outstanding common shares (voting and non-voting) held by shareholders.

Name of shareholder/member

Enter the name and Participant Identification Number (PIN) of the shareholder/member or group of related shareholders/members who have controlling interest in the corporation. When a corporation is a shareholder, list the names and PINs of the participating shareholder or group of related shareholders that has controlling interest in that corporation. Attach a separate sheet if necessary.

Line 855 - Number of common shares (voting and non-voting) per shareholder

Corporations, enter the number of common shares held by each shareholder(s) listed.

Partnership Information

Complete this section only if the operation is a partnership.

Partnership name

Enter the partnership's name.

Partners' names

Record the first and last name of each individual, starting with your own. If a corporation or co-operative is a partner, record the name of the corporation or co-operative.

If another partnership is a partner, list the names of the partners in that partnership.

Percentage (%) share

Record each partner's percentage share based on the allocation of partnership net income/loss reported with the CRA (excluding Status Indians) unless:

- interest has been paid on partner's capital, or
- salaries have been paid to partners.

In these cases, exclude these amounts in determining the partner's percentage share.

If another partnership is a partner, determine the beneficial ownership of each individual member.

Example:

The Smith & Smith Partnership owns 60% of the Sunny Skies Partnership. Since Fred Smith Ltd. and Mary Smith Ltd. each own 50% of the Smith & Smith Partnership, each corporation has a 30% beneficial ownership in the Sunny Skies Partnership.

AgriStability and AgriInvest Participant Identification Number (PIN)

Enter the PIN, if available, for each partner. If your partner did not participate in AgriStability or AgriInvest, but previously participated in CAIS or NISA, this number will be the same as their PIN in either of those programs.

Chapter 5: Inventories, Purchased Inputs, Deferrals, Receivables, and Payables

This section is to be completed by AgriStability participants only.

For AgriStability Participants:

In addition to completing sections 1-6, all AgriStability participants must complete sections 7-12 of the Statement A, that are relevant to their farming operation (and if necessary, Statement B). If you file with the CRA on the accrual basis, only complete certain parts of the crop inventory valuation and productive capacity, livestock inventory, as well as the productive capacity section if it applies to you.

If there are not enough lines on this page to provide all of your information, attach a second copy of this page to your form with the remainder of the information on it.

If any information is missing or incomplete, your application may be considered ineligible or the processing of your forms may be delayed. It is your responsibility, even if a third party completes an application on your behalf, to ensure that your application is complete and has been sent to the Winnipeg Tax centre (or to the Administration if you are a status Indian) prior to the application deadline.

AgriStability Program Codes:

When completing sections 7 through 12 you will need to use the following code lists:

- **Inventory Code List:** Used to identify codes and descriptions for commodities you will be listing in sections 7 and 8 of the form. These lists begin on page 39 of this guide.
- **Units of Measurement Code List:** Used to fill in column 'c' of the Crop Inventory Valuation and Productive Capacity (section 8). This list can be found on page 69 of this guide.
- **Expense Code List:** Used to fill out Purchased Inputs (section 10) and Accounts Payable (section 12) of the form. This list can be found on page 69 of this guide.
- **Commodity List:** Used to identify codes and descriptions of commodities for sections 10, 11, and 12. This list begins on page 33 of this guide.
- **Program Payment Lists:** Used to identify codes and descriptions for Deferred Income and Receivables (section 11). This list begins on page 36 of this guide.
- **Productive Capacity List:** Used to identify codes and the units required for reporting "other" commodities that are not listed on the productive capacity (Section 9) of the Statement A. This list begins on page 67 of this guide.

End of Year Prices (EYPs) for Commodities marked with an "X" on the Inventory Code List:

You are not required to provide EYPs in sections 7 and 8 of your program forms if the commodities you are reporting are marked with an "X" on the Inventory Code List in your province or territory.

The *AgriStability Price List* will not be automatically mailed to program participants. In keeping with the Government of Canada's initiative to reduce paper consumption, we are working to reduce our impact on the environment and save money by offering more information online. The *AgriStability Price List* will be available upon request or can be downloaded from the Administration's website.

In the *AgriStability Price List*, you will find the EYPs for commodities listed in the Inventory Code List. The Administration will use these EYPs when processing your application.

If you do not feel that the EYPs in the *AgriStability Price List* are appropriate to your farm, you may use EYPs other than those in the *AgriStability Price List* **only** if you can demonstrate that:

- your commodity is substantially different than the commodity listed on the published price list; or
- your method of marketing the commodity was substantially different from the general marketing practice reflected in the published price list.

In either of these cases, you may use EYPs based on sales or purchases of the specific commodity in your name and occurring within 30 days either before or after your fiscal year end. For your own EYPs to be accepted, you must send copies of receipts and/or supporting documents that substantiate these EYPs to your Administration using the *AgriStability and AgriInvest Additional Information and Adjustment Request form*. This form and any supporting documents should be sent to your Administration at the same time you submit your application, or within your adjustment time frame. Please see the *AgriStability Program Handbook* available from the Administration or from the program website, for information on adjustments. The Administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

End of Year Prices (EYPs) for Shaded Commodities listed on the Inventory Code List:

You **must** provide EYPs for both the Crop and Livestock Inventories that are shaded for your province/territory listed in the Inventory Code List. The EYP you provide for your commodity must be based on the estimated market prices at year end. Although it is not mandatory to provide documentation supporting your prices for these commodities, doing so will assist the Administration to process your application and will increase the likelihood of your price being accepted. Supporting documentation includes:

- receipts from sales or purchases of the commodity; or
- commodity specific price information from appropriate commodity marketing agencies.

If you choose to send in supporting documentation, it must be submitted to your Administration using the *AgriStability and AgriInvest Additional Information and Adjustment Request form*. This form and any supporting documents should be sent to your Administration at the same time you

are submitting your forms to the Winnipeg Tax Centre (or to the Administration if you are a Status Indian) or within your adjustment time frame. Sending the information in at the same time you submit your application ensures that your Administration has the information at the time your program application is being processed. The Administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

Provincial prices are collected from Statistics Canada, Agriculture and Agri-Food Canada (AAFC), the Canadian Wheat Board (CWB), provincial agriculture departments, and commodity organizations.

Organic Commodities

Producers who are reporting organically produced commodities must be able to provide organic certification upon the request of the Administration.

Section 7: Livestock Inventory Valuation

You must complete this section of Statement A if you had livestock in your inventories during the program year (including livestock carried over from a previous fiscal year and/or carried into the following fiscal year).

Note: If you filed with the CRA on the accrual basis for all years, do not complete column (d).

Check the "Yes" box for a decrease in productive capacity if you feel this operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you can produce.

For example, producers who had their livestock ordered destroyed by CFIA due to disease should check "Yes" to a decrease due to disaster circumstances.

Livestock Lease Agreements

If you are involved in a lease agreement, or if you own a portion of an animal, list only your share (e.g., ½ bull).

Lessee: If you lease a breeding herd but take only a percentage of the calf crop, list only your share of the herd based on your share of the calf crop, using the Breeding Females, Leased (not owned) code 8134.

Example:

If you lease 100 cows but take only 60% of the calf crop, report only 60 cows under code 8134, Breeding Females, Leased (not owned). You would also then report the corresponding number of calves (according to your lease agreement) using the appropriate code for their weight class.

Lessor: If you own cows but lease them out and take a percentage of the calf crop, you should record 100% of your cows on the Livestock Inventory using the applicable codes found in the Inventory Code Lists. Do not use code 8134, Breeding Females, Leased (not owned). You would also then report the corresponding number of calves (your share according to the lease agreement) using the appropriate code for their weight class.

How to complete the columns:

Columns a and b: List all livestock by code and description that you had on hand at the end of your 2009 fiscal period. List each class of livestock separately. Use the Inventory Code List to identify each code and description for each livestock class.

Column c: Indicate the number of head of each livestock class that you had on hand at the end of your 2009 fiscal period.

Note: You must use the actual number of head. Do not round numbers, and do not enter dollar values instead of number of head.

Column d: You will only need an EYP to value each class and species of livestock if they are shaded on the Inventory Code List. If the livestock category you are reporting is marked with an "X" on the Inventory Code List, leave the EYP column blank.

Section 8: Crop Inventory Valuation and Productive Capacity

You must complete this part of your Statement A if you meet any of the following criteria:

- you produced or seeded crops or forage (with the expectation of harvest) during the program year;
- you had unseedable acres in the program year (see page 26 for an explanation of unseedable acres);
- you carried over crops or forage in your inventories from your previous fiscal year.

Inventories, Purchased Inputs, Deferrals, Receivables, and Payables

This part of the form is used to measure your crop and forage inventory change from the ending amount you reported for 2008 to the ending amount in the 2009 program year. This part of the form is also used to establish that your farm has completed a production cycle.

Provide the contract or identification numbers for any production (crop) insurance relating to the crops listed on this page.

Check the "Yes" box for a decrease in productive capacity if you feel this operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you can produce.

For example, producers who were unable to seed or harvest some or all of their land due to excessively wet or dry conditions, should check "Yes" to a decrease being due to disaster circumstances.

Note: If you filed with the CRA on the accrual basis for all years, do not complete column (g).

Crops/forage carried over from 2008 but no longer seeded/produced in 2009

If you had an ending inventory amount in 2008 for a commodity you stopped producing in 2009, complete columns a to c of Section 8, and enter zero in the 'acres' and 'quantity produced' columns. Indicate the amount (if any) of ending inventory in column f.

Landlords/Tenants

If you are a tenant involved in a crop share, list only your share of the acres and quantities. Landlords are not eligible unless their share of the allowable income is in accordance with their share of the allowable expenses. This is considered a joint venture.

Example:

Joe rents 300 acres from Bill on terms that he receives 2/3 of the crop, and Bill pays 1/3 of the eligible expenses. In 2009, the rented land produces 300 tonnes of wheat. Joe, the tenant, will report 200 acres and 200 tonnes of wheat (2/3 of both the acreage and the production). Bill, the landlord, will report 100 acres and 100 tonnes of wheat (1/3 of both the acreage and the production).

Canadian Wheat Board (CWB) Commodities

Commodities marketed through the Canadian Wheat Board (CWB) are valued using the Early Payment Option (EPO) at 100% (EPO 100) when available, or Pool Return Outlook (PRO). The EPO or PRO is the highest estimated value that a producer can receive at year end. EPO values are based on the CWB Pool Return Outlook and are adjusted for a discount factor.

On CWB commodities, a receivables adjustment is necessary to calculate the difference between the initial price and the EPO or PRO for each CWB commodity on a per-unit basis.

The adjustment will be calculated automatically by the administration based on the information included in your application. Alternatively, you can opt to complete a CWB Receivables Adjustment Worksheet which will provide additional information upon which to calculate the adjustment. Once the worksheet has been used to calculate your CWB Receivables Adjustment, you must submit the worksheet annually. Therefore, if you used the worksheet in 2008, you must complete and submit a 2009 CWB Receivables Adjustment worksheet. See page 32 for details on this worksheet.

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for program purposes (i.e. a horticulture or floriculture crop that spoils or decays easily and cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots etc), adjustments are made on an accounts receivable basis, and not on an inventory valuation basis.

Do not record ending inventories for perishable crops. Report the Quantity Produced from your 2009 fiscal period. **Do not** report any production from the previous fiscal year.

See Section 11: Deferred Income and Receivables on your Statement A to report any income from sales of 2009 crops that are received in 2010.

Unseedable acres

Be sure to report all acres that you would normally have seeded in the program year, but could not due to your land being too wet or too dry, beside "Unseedable Acres" near the bottom of the "Crop Inventory Valuation and Productive Capacity". Report all summerfallow and pasture/wasteland acres on the designated lines.

Unharvestable Acres

If you grew a commodity and expected to harvest it in the program year, but could not harvest due to reasons beyond your control, report the commodity and corresponding acres, and report your production as zero. Snowed under crops are not included in this section, see "Snowed Under Crops", below.

Snowed Under Crops

If, at the end of your 2009 program year, you were unable to harvest some or all of the 2009 crop due to snow, report the snowed under crop acres as production. Report the number of acres under the inventory code for that crop and report any estimated production that you may be able to harvest in the next year (if the crop was not salvageable, report a quantity of zero).

Once the crop has been reported using the correct inventory code for that commodity, use code 6826, "Harvest Discount Allowance", to indicate the total acreage (regardless of the commodity) that was snowed under.

Example:

You had a total of 350 acres seeded. 100 acres were seeded to canola while the other 250 acres were seeded to barley. You were able to harvest 80 of your canola acres and 200 of your barley acres before the remainder of your crops were snowed under. Therefore, on your crop inventory, you would report 100 acres for canola and 250 acres for barley, reporting the actual harvest amount you received from those acres. You would then report 70 acres as snowed under using code 6826, "Harvest Discount Allowance".

Standing/Unharvested Crops

If your fiscal year-end is such that your farm always has a standing crop (e.g. July 31) do not include the standing crop in inventory.

If your fiscal year-end is such that a standing crop occurs in some years because harvesting may or may not have been completed by fiscal year-end (e.g. September 30), include the standing crop in inventory. Fall and winter crops should also be reported in this manner.

Once the crop has been reported using the correct inventory code for that commodity, use code 6826, "Harvest Discount Allowance", to indicate the total acreage (regardless of the commodity) that was still standing at your fiscal year-end.

Example:

You had a total of 400 acres seeded to flax. You were only able to harvest 250 of these acres before your fiscal year-end, leaving you with 150 acres still standing. Therefore, on your crops inventory, you would report 400 acres for flax, reporting the actual harvest amount you received from those acres. You would then report 150 acres as standing using code 6826, "Harvest Discount Allowance".

Swath Grazing

If you use swath grazing as a management practice to extend your grazing season, report the number of acres you used for swath grazing using inventory code 5588. Provide (in tonnes) your estimated production and any swath remaining at your fiscal year end as ending inventory.

Multi-Stage Crops

Producers of multi-stage crops should report all acres of those crops even if no production was expected in the program year. Use the codes from the Inventory Code List that reflect the stage of production for the program year.

For producers in British Columbia, multi-stage crops are apples, cranberries, sweet cherries, Christmas trees, echinacea and ginseng.

For producers in New Brunswick and Nova Scotia, multi-stage crops are blueberries (low bush), cranberries, Christmas trees, echinacea and ginseng.

For producers in all other provinces the multi-stage crops are echinacea and ginseng.

Planting Densities for BC Apples and Sweet Cherries

BC producers who are reporting apples or sweet cherries on Section 8 will be contacted by provincial representatives to collect detailed information on the variety, age, and density of these commodities.

Apples:

Low density: less than 500 trees per acre.

Medium density: between 500 and 999 trees per acre.

High density: 1000 or more trees per acre.

Sweet Cherries:

Low density: less than 500 trees per acre.

High density: 500 or more trees per acre.

Berry Producers

In some operations where early harvesting of berries is possible, a second planting of another commodity may occur. If there is expectation of harvest for both commodities in the same program year, then you would report the acreage and production on section 8 for each commodity.

Sod producers

Report your total sod acres (not just your harvested) based on their establishment stage at the end of your fiscal year. Please refer to the inventory code list on page 39 of this guide for the codes required to report your sod acres.

Example 1:

If you seeded 150 acres in 2009 but only harvested those acres in 2010, you would report the 150 acres using code 6941, "Sod, acres seeded".

Example 2:

If you seeded 150 acres in 2008 but did not harvest those acres until 2010, you would report the 150 acres using code 6943, "Sod, acres growing".

Note: Producers in the following regions of British Columbia should use code 6937, "Sod, acres harvested (BC Coastal Regions)".

- Capital (17)
- Cowichan Valley (19)
- Nanaimo (21)
- Alberni-Clayoquot (23)
- Comox-Strathcona (25)
- Powell River (27)
- Fraser Valley (9)
- Greater Vancouver (15)
- Sunshine Coast (29)
- Squamish-Lillooet (31)

If your sod acres produce more than one harvest within your fiscal year, report the acres only once.

How to Complete the Columns:

Column a: Use the Inventory Code List to identify each crop grade and variety. Leave the code blank if the commodity is not listed in the Inventory Code List.

Column b: List all commodities that you produced, or had on hand at the end of your 2009 fiscal period. List each grade or variety of crop separately (e.g., list #1 Wheat 15% separately from #1 Wheat 12.5%).

Column c: Enter the code for the unit of measurement used to measure the commodity you are reporting. Commodities must be reported using units of measurement (e.g., tonnes), not dollars. Use the same unit of measurement for all entries in a single row. Refer to the Units of Measurement Code List to complete.

Column d: Indicate the number of acres used to produce each crop. List only those acres for crops that produced, or should have produced, a crop during the program year. For commodities not measured in acres, use the unit of measurement considered standard for that commodity. For example, greenhouse operations must report their unit of measurement in square metres, based on productive area.

Maple syrup producers should report in hundreds of taps producing. For example, if you have 350 taps producing, you would report 3.5.

Column e: Indicate the quantity of the crop that was produced in the program year.

Column f: Indicate the quantity of crop you had at the end of your fiscal period.

Column g: You will only need an end of year price (EYP) to value crops that are shaded for your province or territory on the Inventory Code List. If the commodity you are reporting is marked with an "X" for your province/territory on the Inventory Code List, leave the EYP column blank unless you meet the criteria for submitting your own price.

Section 9: Livestock Productive Capacity

The AgriStability program uses the information on this part of the form to adjust your reference margins, where necessary, to account for a structural change that occurred in your farming operation.

Livestock Lease Agreements

If you lease animals but do not take 100% of the revenue from the animal, report only your share of the agreement.

For example, if you lease 100 cows but only keep 60% of the calf crop, report 60 cows and follow the instructions below for cow-calf operators.

Productive Animals

Code 104 - Cattle

Cow-calf operations should provide a breakdown of the number of cows that have calved in this operation within the 2009 fiscal year. Calves born in the program year are automatically factored in with each cow in this category. Calves, therefore, should **not** be reported as feeders in the same fiscal period they were born regardless of whether they were weaned, sold or held over to sell in a different fiscal period. Calves that are held over and sold in a different fiscal period would be reported as feeders at that time (if they have had an appreciable gain in that fiscal period).

Codes 123 and 145 – Hogs

Farrowing and farrow to finish operations should report a breakdown of the number of sows in the breeding herd within the 2009 fiscal year, ensuring that the sows are categorized based on the type of operation (farrowing or farrow to finish). You can determine the average number of breeding sows by dividing the births in your 2009 fiscal year by your average birth rate per sow for the 2009 fiscal year.

For example:

10,000 births/23 (or your average birth rate per sow per year) is equal to 435 sows.

If your hog operation was only producing for part of the year, your average number of breeding sows should be lower to reflect that the operation was not producing for the entire year. As an example, if the farm produced only one litter during the year for many of the sows, that farm would have fewer births, and the size of the breeding herd at the end of the year may not be reflective of the farm size. If the number of breeding

sows was impacted by disaster circumstances ensure that you indicate this on your application.

Codes 105 and 106 - Number of Feeder Livestock - Cattle

Enter the number of animals fed. In order to be considered a fed animal, the producer must have made an **appreciable contribution** to the growth and maturity of the animal in the program year (excluding all breeding animals, culls, and animals that have not been weaned and weaned animals born in the program year). An appreciable contribution is defined as 90 kg (200 lbs) weight gain or a minimum of 60 days on feed for cattle.

Categorize the animals fed based on the sale weight, if sold in the program year, or expected sale weight, if not sold in the program year.

Note: Feeder categories can include both animals born on the farm (if not reported in same year they are born) and purchased animals. Custom fed livestock should be reported under the Custom Fed category.

Codes 124 and 125 - Number of Feeder Livestock – Hogs

Enter the number of animals fed. Animals fed should not include breeding animals, culls, animals that have not been weaned, and weaned animals born in the program year. Categorize the animals fed based on the sale weight, if sold in the program year, or expected sale weight, if not sold in the program year.

Example:

You purchased, fed, and sold 100 Isowears to weaning weight (8 to 50 pounds) and have fed another 100 feeder hogs (50 pounds to slaughter). Assuming that all animals had an appreciable contribution in the program year, you would report 100 Hogs, Nursery (fed to 50lbs), and 100 Hogs, Feeders (fed over 50lbs).

Custom Fed livestock (not owned)

Enter the number of animal feed days. Animal feed days is calculated as the number of animals x number of days each animal was fed.

For example:

100 animals fed for 3 months = $100 \times 90 = 9,000$ feed days.

Supply Managed Commodities

Enter the amount of quota/contract held.

Ranch Fur Operators

Enter the number of females that birthed.

Other (specify below)

Use the Productive Capacity List on page 67 of this guide to determine the code and the units needed to report your commodity that does not fit into the above categories.

Section 10: Purchased Inputs

All participants, except those who filed with the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to their farming operation.

Report inputs you purchased for use in the production of your agricultural products if they were not used by the end of your fiscal year. Inputs such as fuel, chemicals, purchased seed, feed, embryos, semen, fall application of fertilizers and chemicals, etc. should be reported here. Inputs reported here should not be reported again under crops or livestock inventory. Use the Commodity and Expense Code Lists to complete this section.

How to complete the columns:

Code and Description

For each item you are listing, enter the appropriate code and description. For a list of codes, please refer to the "Expense Code List" or the "Commodity Code List". If your item is not listed, please leave the code blank.

List all inputs you had on hand at the end of your 2009 fiscal period. This includes fall application of fertilizer and chemicals (if applicable) and prepaid purchases. If you choose to report purchased seed in this section, do not report the amount again on the crop inventory valuation and productive capacity section.

Livestock owners and custom feedlot operators with prepared feed purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your 2009 fiscal year using line code 571.

Ranch fur operators with prepared feed purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your 2009 fiscal year using line code 574.

End of Year Amount

Indicate the dollar amount that you had on hand at the end of your 2009 fiscal period. Include any applicable 2009 fall applications and any prepaid purchases in 2009 that are designated for the 2010 fiscal year.

Example:

Based on a December 31 fiscal year-end:

In October of 2009, you purchased \$45,000 worth of fertilizer. You applied half of this amount in the fall and carried the other half in inventory into the 2010 fiscal year. In this instance, you would report a total of \$45,000 in the "End of Year Amount" column.

Section 11: Deferred Income and Receivables

All participants, except those who filed with the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to your farming operation.

Deferred income is income you have chosen to postpone receipt of to the following tax year. A receivable is income that is owed to you for goods delivered or services provided in one fiscal year, but are not paid to you until the following tax year.

In order for deferred income or a receivable to be considered allowable for the AgriStability program, it must be associated with income that is considered allowable for the AgriStability program (e.g. a receivable for a commodity sale is allowable; a receivable for machinery rental is non-allowable). For further details on allowable and non-allowable items, refer to the *AgriStability Program Handbook*.

AgriInsurance (production or crop insurance) must be reported as a receivable if you have not received your full indemnity before your 2009 fiscal year end.

Canadian Wheat Board Payments

For AgriStability purposes, Canadian Wheat Board (CWB) adjustment, interim, and final payments, or payments from any other pooled commodity, are not to be reported as receivables on this section of your Statement A unless you

specifically requested the payment be deferred by the CWB from one fiscal year into the next.

Custom Feedlot Operators

If you are a custom feedlot operator, report any amounts you are owed for custom feeding livestock using line code 246.

Fed Cattle Set-Aside

If you received or will receive a payment under the Fed Cattle Set-Aside Program for cattle held over at your 2009 fiscal year end, you must report the portion of that income attributable to 2009 as a receivable for your 2009 fiscal year on this part of the form.

Example:

With a December 31 fiscal year end, if the effective date of the set-aside was December 1, 2009, and the amount per head per day was \$1.50 (as per auction price), the producer's 2009 AgriStability receivable would be 31 days x \$1.50 = \$46.50 per animal. The total amount of the receivable would be entered on this section of the form.

Feeder Calf Set-Aside

Payments from this program are considered income in the year they are received.

Prescribed Drought Region (PDR) and Canadian Food Inspection Agency (CFIA) Deferrals

If you deferred a PDR or CFIA payment out of your 2009 fiscal year, report the amount of the deferral. Use the codes from the "PDR Deferred/CFIA Livestock Codes" chart on page 15.

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for AgriStability purposes (i.e. a horticulture or floriculture crop that spoils or decays easily and that cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots, etc), adjustments are made on an accounts receivable basis and not on an inventory valuation basis.

Record the total of actual sales of your 2009 program year crop that occurred in 2010 as an ending receivable, once your entire 2009 crop has been marketed and sold.

Your completed Statement A must be sent by the 2009 program deadline date. If you have not marketed your entire 2009 crop or received all of your income from your 2009 program year at the time of completing your Statement A, use code 4999, *Perishables-Unreported Deferral* to indicate this, leaving the ending receivable blank. When the ending receivable value is known, submit the information to the Administration. The Administration cannot process your application until you have provided this amount.

How to Complete the Columns:

Code and Description

Enter the appropriate code and description for each item you are listing. For a list of codes, refer to the Commodity Code List and the Program Payment Lists. If your item is not listed, leave the code blank.

Ending Receivables and Income Deferred to 2010

Indicate the dollar value of the account receivable or deferred income item that is owed to you at the end of your 2009 fiscal period.

Section 12: Accounts Payable

All participants, except for those who filed with the CRA on the accrual basis, must complete this part of Statement A if it is relevant to their farming operation. An accounts payable is an expense that you owe for goods and services received but have not paid for by the end of your fiscal year.

In order for an accounts payable to be considered allowable for the AgriStability program, it must be associated with an expense that is considered allowable for the AgriStability program (e.g. a payable for a livestock purchase is allowable; a payable for building a barn is non-allowable).

Include in this part:

- any expenses for inputs that were not paid for but were on hand in your inventory at the end of your 2009 fiscal year (they must also be reported appropriately in Purchased Inputs); and
- any expenses for feed or livestock that were unpaid but on hand in your inventory at the end of your 2009 fiscal year (they must also be reported appropriately on your Crop and/or Livestock Inventory).

Do not include:

- the interest portion of an accounts payable;
- amounts owed for items purchased through loans, lines of credit, or credit cards that have already been reported as an expense with the CRA for tax purposes; and
- CWB advance payments.

Livestock owners and custom feedlot operators with prepared feed purchases

Report the value of prepared feed and protein supplements which were not paid for by the end of your 2009 fiscal year using line code 571.

Livestock owners with custom feeding expenses

Report custom feeding expenses which were not paid for by the end of your 2009 fiscal year using line code 573.

Ranch fur operators with prepared feed purchases

Report the value of prepared feed and protein supplements which were not paid for at the end of your 2009 fiscal year using line code 574.

How to Complete the Columns:

Code and Description

For each item you are listing, please enter the appropriate code and description. For a list of codes, please refer to the Expense Code List or Commodity Code List. If your item is not listed, please leave the code blank.

End of Year Amount

Indicate the dollar amount that you owed for the payable item at the end of your 2009 fiscal period.

Other AgriStability Program Information

CWB Receivables Adjustment Worksheet:

Commodities marketed through the Canadian Wheat Board (CWB) are valued using the Early Payment Option (EPO) at 100% (EPO 100) when available or the Pool Return Outlook (PRO). The EPO or PRO is the highest estimated value that a producer can receive at year end. EPO values are based on the CWB Pool Return Outlook and are adjusted for a discount factor.

On CWB commodities, a receivables adjustment is necessary to calculate the difference between the initial price and the EPO or PRO for each CWB commodity on a per-unit basis.

The adjustment will be calculated automatically by the administration based on the information included in your application. Alternatively, you can opt to complete a CWB Receivables Adjustment Worksheet which will provide additional information upon which to calculate the adjustment. Once the worksheet has been used to calculate your CWB Receivables Adjustment, you must submit the worksheet annually. Therefore, if you used the worksheet in a previous year, you must complete and submit a 2009 CWB Receivables Adjustment worksheet. The Administration will not be able to calculate your 2009 AgriStability benefits without this information.

Grains, Oilseeds and Special Crops

Commodity	Code
Barley (seed)	003
Barley (feed)	018
Beans (dry edible)	004
Borage	006
Buckwheat	007
Canadian Wheat Board payments	002
Canary seed	008
Canola	010
Chick peas/garbanzo beans	023
Com (seed)	011
Com (feed)	019
Faba beans	012
Field peas (seed)	013
Field peas (feed)	022
Flaxseed	014
Forage (including pellets, silage)	264
Forage seed	015
Grain (pellets, screenings, silage)	039
Hemp	030
Khorasan wheat/ kamut	036
Lathyrus	040
Lentils	041
Lupins	042
Millet	043
Mustard seed	044
Oats (seed)	045
Oats (feed)	020
Oilseed radish	038
Prepared feed and protein supplements	046
Quinoa	047
Rice	048
Rice, wild	270
Rye	049
Safflower	050
Soybeans, including canatto, nato (seed)	053
Soybeans, including canatto, nato (feed)	057
Spelt	037
Straw	267
Sugar beets (including molasses)	268
Sunflowers	054
Tobacco	269
Triticale	055
Vegetable seed (seed production only)	051
Wheat (seed)	056
Wheat (feed)	021

Edible Horticulture

Commodity	Code
Apples and by-products	060
Berries	
Black/red currants	065
Blackberries	066
Blueberries	067
Cranberries	068
Gooseberries	069
Loganberries	070
Raspberries	071
Saskatoon berries	072
Strawberries	073
Tame elderberries	074
Fruit	
Fruit juice (except apple)	081
Grapefruit	082
Grapes	083
Kiwi fruit	084
Lemons	085
Oranges	086
Watermelons	087
Wine (except apple)	088
Fruit - Tender	
Apricots	091
Cherries (sweet, sour)	092
Nectarines	093
Peaches	094
Pears	095
Plums	096
Prunes	097
Herbs and Spices	
Anise	101
Basil	102
Caraway seed	103
Chives	104
Cilantro	105
Comfrey	106
Coriander	107
Dill	108
Evening primrose	109
Fennel	110
Fenugreek	111
Fresh herbs	112
Garlic	113
Ginseng	114
Marjoram	115
Mint	116
Monarda	117
Oregano	118
Parsley	119
Pepper	120
Rosemary	121
Sage	122

Edible Horticulture

Commodity	Code
Salsify	123
Scorzonera	124
Summer savory	125
Tarragon	126
Thymol	127
Watercress	128
Medicinal herbs	145
Borage (herb)	146
Mushrooms (including spawn)	131
Nuts (all)	140
Potatoes and by-products	147
Potatoes (for potato chips)	148
Potatoes (feed)	149
Vegetables – Field fresh	
Artichokes	160
Asparagus	161
Beets	162
Bok choy	163
Broccoflower	164
Broccoli	165
Brussels sprouts	166
Cabbage (green, red)	167
Cantaloupe	168
Carrots	169
Cauliflower	170
Celery	171
Chinese cabbage	172
Chinese vegetables	173
Collards	174
Cucumbers	175
Eggplant	176
Endive	177
English cucumbers	178
Fiddleheads	179
Flowers (edible)	180
Horseradish	181
Kohlrabi	182
Leeks	183
Lettuce	184
Melons	185
Mustard leaves	186
Onions	187
Onions (yellow seeded)	188
Onion sets	189
Parsnip	190
Peppers (red, green, or sweet)	191
Pumpkins	192
Radish	193
Rhubarb	194
Rocket	195
Romaine lettuce	196
Rutabagas	197

Edible Horticulture

Commodity	Code
Shallots	198
Snap beans	199
Spanish onions	200
Spinach	201
Squash	202
Sweet corn	203
Sweet peas	204
Sweet potatoes/yams	205
Swiss chard	206
Tomatoes	207
Turnips	208
Vegetable marrow	209
Wax beans	210
Weeds (edible)	211
Witloof chicory	212
Zucchini	213
Vegetables – Field processing	
Adzuki beans	216
Baby carrots	217
Broad beans	218
Cabbage (for coleslaw only)	297
Cabbage	298
Carrots	219
Cauliflower	299
Chick peas/garbanzo beans	220
Cucumbers	300
Gherkins	221
Green beans	222
Green peas	223
Jacob beans	224
Lima beans	225
Mung beans	226
Okra	227
Peppers	301
Pumpkins	302
Red beets	303
Snap beans	228
Soldier beans	229
Squash	304
Sweet corn	305
Stevia	230
Tomatoes	231
Wax beans	306
Vegetables – Greenhouse	
Cherry tomatoes	233
Cucumbers	234
Lettuce	235
Peppers	236
Tomatoes	237

Non-Edible Horticulture

Commodity	Code
Bedding plants	132
Flowers and ornamental foliage	133
Fruits and vegetables (non-edible)	134
Seeds and bulbs	135
Shrubs	136
Sod (peat-moss-based)	137
Sod (mineral-based)	141
Trees (cultivated Christmas)	138
Trees (fruit and ornamental)	139

Poultry

Commodity	Code
Chickens	
Pullets for meat production	360
Broilers	361
Roasters	362
Pullets for egg production	365
Chicken broiler and pullets (non-supply managed)	590
Chicken eggs	
Chicken eggs for consumption	343
Broiler chicken hatching eggs	344
Chicken eggs (non-supply managed)	589
Commercial game birds	336
Ducks (including eggs)	332
Geese (including eggs)	333
Turkeys	334
Turkeys (non-supply managed)	591
Turkey eggs	342
Chicken eggs for consumption	343

Cattle and Calves (including hides)

Commodity	Code
Slaughter cattle	
Cattle raised from birth	702
Cows and bulls	706
Grain-fed veal	704
Purchased cattle	700
Feeder cattle	
Cattle raised from birth	710
Purchased cattle	708
Calves	
Calf sales (excluding purebreds)	712
Bull semen, cattle embryos	712
Non-purebred breeding stock (sold for breeding purposes)	712
Purebreds	
Purebred cattle	718
Cattle and calf purchases	762
Bull semen and cattle embryo purchases	762

Sheep and Lambs (including hides)

Commodity	Code
Slaughter lambs	
Ewes and rams	734
Lambs raised from birth	730
New crop lambs (less than 85 lbs)	732
Purchased feeders	728
Feeder lambs	736
Purebreds	
Purebred sheep and lambs	742
Sheep and lamb purchases	763

Other Red Meats (including hides, velvet, pelts)

Commodity	Code
Alpacas	370
Buffalo/bison	350
Commercial game animals	351
Deer	352
Elk	353
Goats (including milk)	354
Llamas	355
Rabbits	356
Swine/hogs	341

Other Commodities

Commodity	Code
Bee by-products	375
Leaf cutter bees	312
Honey	129
Honey bees	374
Dogs	313
Donkeys/mules	367
Dulse	314
Exotic birds/game	368
Pheasants (including eggs)	338
Ostriches	371
Rheas	372
Emus	373
Fish meal	263
Groundhogs/hedgehogs	369
Horses (including hides)	316
Pregnant mare urine (PMU)	322
Kenaf	317
Maple products	130
Milk and cream (cattle)	319
Milk and cream (non-supply managed)	592
Wool	328
Ranch fur	238
Manure	318
Wood	259

Note:

For information on any commodities not included in this listing, contact your Administration.

See the following lists to determine the correct code to be used for recording the payment type on Statement A or on Statement B.

Program payments received from the following list of payments as compensation for commodity income or loss are included in calculating your AgriStability program year production margin.

PROGRAM PAYMENT	CODE
Alberta Farm Recovery Plan (AFRP)	580
BC Bovine Tuberculosis Assistance Program	596
BC Cull Animal Program	457
BC Livestock Drought Assistance Program (LDAP) (Federal Portion)	569
BC Negative Margin Insurance Pilot Program	497
BC Steer and Heifer Market Transition Program	496
Bovine Spongiform Encephalopathy (BSE) Recovery program	468
Canada - Alberta Seed Potato Assistance Program	599
Canada - New Brunswick Honey Bee Revitalization Initiative	578
Canadian Food Inspection Agency (CFIA) Payment for allowable commodities	469
Canadian Food Inspection Agency (CFIA) Payment for supply managed commodities	479
Canadian Food Inspection Agency (CFIA) Payment for other amounts	588
Circovirus Inoculation Program (CIP) (all provinces)	579
Cost of Production Payment	426
Crop Cover Protection Program	473
Crop/Hail insurance	
Grains, oilseeds, and special crops	401
Edible horticulture crops	402
Non-edible horticulture crops	470
Other commodities	463
Cull Breeding Swine Program (all provinces)	582
Farm Income Payment (FIP) Direct	485
Farm Income Payment (FIP) General	484
Fed Cattle Set-Aside Program (all provinces)	483
Feeder Calf Set-Aside Program (all provinces)	482
Grain and Oilseed Program Payment (GOPP)	486
Insurance proceeds for allowable expense items	406
Livestock Feed Insurance Program	412
Manitoba Assiniboine Valley Producers Flood Assistance Program	564
Manitoba Cull Animal Program	492
Manitoba Drought Assistance Program	489
Manitoba Feeder Assistance Program	480
Manitoba Forage Assistance Program	597
Manitoba Forage Restoration Assistance Program	595
Manitoba Other Ruminant Industry Transitional Program	488
Manitoba Livestock Feed Assistance Program	594
Manitoba Slaughter Deficiency Program	481
Nova Scotia Modified BSE Recovery Program	491
Nova Scotia Ruminant Industry Support Program	487
Ontario Juice Grape Transition Program	551
Ontario Special Beekeepers Fund	552
Orchard and Vineyards Transition Program	583
PEI Potato Assistance program	598

PROGRAM PAYMENT	CODE
Plum Pox Eradication	600
Saskatchewan Cattle and Hog Support program	593
Saskatchewan Cull Animal Program	494
Saskatchewan Herd Retention Program	493
Saskatchewan Unseeded Acreage Support Program	477
Transitional Industry Support Program (TISP)	498
Waterfowl/Wildlife Damage Compensation	
Grains, oilseeds, and special crops	418
Horticulture	419
Other	425

Program Payment List B

Program payments received from the following list of payments as compensation for commodity income or loss are **NOT** included in calculating your AgriStability program year production margin.

PROGRAM PAYMENT	CODE
Alberta Revenue Insurance Coverage	456
Alberta Spring Price Endorsement	495
Alternate Land Use Services (ALUS)	557
BC Livestock Drought Assistance Program (LDAP) (Provincial Portion)	603
Canada-Manitoba Farm Stewardship Program	563
Canada-Ontario Grain and Oilseed Payment	410
Canada-Ontario Grain Stabilization Payment	410
Canadian Agricultural Skills Service (CASS)	561
Canadian Farm Business Advisory Service	562
Canadian Farm Families Options Program	420
Canadian Food Inspection Agency (CFIA) Payment for non-allowable commodities	587
CAIS Inventory Transition Initiative	421
Dairy Subsidies	435
Green Plan, Farm Based Program	
Permanent cover practices	466
Hog Farm Transition Program	607
Industry Transition Production Assistance Program	478
Management Training Credit	558
Manitoba Farmland School Tax Rebate Program	556
Manitoba Ruminant Assistance Program	584
Market Revenue Insurance (MRI)	
Grains, oilseeds, and special crops	410
Edible horticulture crops	411
Non-edible horticulture crops	474
New Brunswick Honey Bee Revitalization Initiative (provincial payment)	604
Nova Scotia Hog Transition Program	555
Nova Scotia Margin Enhancement Program	554
Nova Scotia Transitional Assistance Program for Ruminant Livestock and Hogs	585
Ontario Cattle, Hog and Horticulture Payment	581
Ontario Cost Recognition Top-Up	553
Ontario Duponchelia Assistance	602
Ontario Edible Horticulture Crop Payment	475
Ontario Grain and Oilseed Program Payment	471
Ontario Inventory Transition Payment	441
Ontario Risk Management Program	565
Production Insurance (PI) Premium Adjustment	499
Saskatchewan Farm and Ranch Water Infrastructure Program (FRWIP)	601
Special Farm Assistance	560
Transitional Financial Assistance Program (TFA)	427
Young Farmer Rebate	559

Inventory Code List

To find the code for your commodity, locate the name of your commodity and look under the column for your province or territory.

- If the box is blank, the code cannot be used in your province or territory.
- If the box is marked with an X, use this code on your form. The Administration will assign a price for the commodity. You can submit your own price for this commodity only if you meet the criteria outlined in the Guide.
- If the box is shaded, use this code on your form. You must provide your own price for this commodity. Refer to the guide for more information.

Edible Horticulture

Code	Description	MB	NL	NB	NS	YT
4990	Cranberries (establishment stage)					
4991	Cranberries (1st year of production)					
4992	Cranberries (2nd year of production)					
4993	Cranberries (3rd year of production)					
4994	Cranberries (4+ years of production)					
5000	Blackberries					
5002	Blueberries, Highbush					
5004	Blueberries, Lowbush					
5006	Cranberries					
5007	Currants, Black					
5009	Currants, Red					
5010	Elderberries					
5012	Gooseberries					
5014	Grapes					
5016	Loganberries					
5018	Raspberries					
5020	Saskatoon Berries					
5021	Haskap					
5022	Seabuckthorn, Berries					
5024	Strawberries					
5030	Apples					
5031	Apples, Organic					
5032	Apricots					
5034	Artichokes					
5036	Cantaloupes					
5038	Cherries, Sour					
5040	Cherries, Sweet					
5042	Grapefruit					
5044	Kiwi Fruit					
5046	Lemons					
5048	Nectarines					

Edible Horticulture

Code	Description	MB	NL	NB	NS	YT
5050	Oranges					
5052	Peaches					
5054	Pears					
5056	Plums					
5058	Prunes					
5095	Blueberries, Low bush (establishment stage)					
5096	Blueberries, Low bush (primary production – 1st and 2nd harvest crop)					
5097	Blueberries, Low bush (secondary production – 3rd and 4th harvest crop)					
5098	Blueberries, Low bush (mature/full production)					
5099	Blueberries, Low bush (burn/sprout/mow)					
6850	Anise					
6851	Arugula					
6852	Basil					
6854	Borage					
6855	Chervil					
6856	Chives					
6858	Cilantro					
6860	Comfrey					
6862	Coriander	X				
6864	Cumin					
6866	Dill					
6867	Echinacea, Root Harvested					
6869	Echinacea, Establishment					
6870	Evening Primrose					
6872	Fennel					
6874	Fenugreek					
6876	Fireweed					
6877	Ginseng, Root Harvested					
6879	Ginseng, Establishment Stage					
6880	Marjoram					
6881	Lemon Balm					
6882	Mint					
6883	Lavender					
6884	Monarda					
6886	Oregano					
6888	Parsley					
6890	Rocket					
6892	Rosemary					
6893	Ginkgo Biloba					
6894	Sage					
6896	St. Johns Wort					

Edible Horticulture

Code	Description	MB	NL	NB	NS	YT
6898	Stevia					
6900	Summer Savory					
6902	Tarragon					
6903	Thyme					
6904	Water Cress					
6920	Kenaf					
6922	Okra					
6930	Maple Syrup					
6931	Maple Syrup, Vacuum					
6928	Mushrooms, Brown					
6929	Mushrooms, White					
6933	Rice, Wild					
6934	Mustard, Leaves					
6936	Oilseed, Radish					
6938	Radish Seed, Fodder					
6940	Radish Seed, Organic					
6946	Sugar Beets					
6948	Tobacco					
6970	Beans, Adzuki					
6972	Beans, Broad					
6974	Beans, Green					
6975	Beans, Green, Organic					
6976	Jacob					
6978	Bean, Lima					
6980	Bean, Mung					
6982	Beans, Snap					
6983	Beans, Snap, Fresh					
6984	Beans, Soldier					
6986	Beans, Wax					
6988	Seabuckthorn, Leaves					
6990	Potatoes, Processing					
6991	Potatoes, Organic					
6992	Potatoes, Seed					
6994	Potatoes, Sweet					
6996	Potatoes, Table					
7200	Potatoes, Mini-tuber					
7202	Potatoes, Pre-elite					
7204	Potatoes, Elite 1					
7206	Potatoes, Elite 2					
6998	Asparagus					
7000	Beets					

Edible Horticulture

Code	Description	MB	NL	NB	NS	YT
7002	Bok Choi					
7004	Broccoflower					
7006	Broccoli					
7008	Brussel Sprouts					
7010	Cabbage					
7012	Cabbage, Chinese					
7014	Carrots					
7015	Carrots, Organic					
7016	Cauliflower					
7018	Celery					
7020	Collards					
7022	Corn, Sweet					
7024	Cucumbers					
7026	Cucumber, English					
7030	Egg Plant					
7032	Endive					
7034	Fiddle Heads					
7035	Edible Flowers					
7036	Garlic					
7037	Garlic, Organic					
7038	Gherkins					
7039	Hazelnuts					
7040	Horseradish, Condiment					
7042	Horseradish, Enzyme					
7044	Kohlrabi					
7046	Leeks					
7047	Leeks, Organic					
7048	Lettuce					
7049	Lettuce, Organic					
7052	Lettuce, Romaine					
7054	Melons					
7056	Onions					
7057	Onions, Organic					
7058	Parsnips					
7060	Peas, Green, Fresh					
7062	Peas, Sweet					
7064	Peppers, Green					
7068	Pumpkin					
7069	Gourds					
7070	Radish					
7072	Rhubarb					

Edible Horticulture

Code	Description	MB	NL	NB	NS	YT
7074	Rutabagas					
7076	Salsify					
7078	Scorzonera					
7080	Shallots					
7082	Spinach					
7083	Spinach, Organic					
7084	Squash					
7086	Swiss Chard					
7087	Swiss Chard, Organic					
7088	Tomatoes					
7094	Turnips					
7096	Watermelon					
7098	Zucchini					
7099	Kale, Organic					
7028	Cucumbers, Greenhouse					
7050	Lettuce, Greenhouse					
7066	Peppers, Greenhouse					
7090	Tomatoes, Cherry, Greenhouse					
7092	Tomatoes, Greenhouse					

Forage

Code	Description	MB	NL	NB	NS	YT
5560	Alfalfa					
5562	Greenfeed					
5564	Hay, Alfalfa					
5566	Hay, Alfalfa, Organic					
5568	Hay, Alfalfa/Brome					
5570	Hay, Alfalfa/Grass					
5572	Hay, Clover					
5574	Hay, Grass					
5576	Hay, Other					
5578	Hay, Slough					
5579	Hay, Timothy					
5580	Haylage					
5582	Millet					
5583	Silage, Corn					
5584	Silage					
5586	Straw					
5588	Swath Grazing					

Forage Seed

Code	Description	MB	NL	NB	NS	YT
5592	Grass, Wheat, Crested, Common Seed					
5593	Grass, Wheat, Intermediate Common Seed					
5594	Grass, Wheat, Slender Common Seed					
5595	Grass, Wheat, Pubescent Common Seed					
5596	Grass, Wheat, Crested, Pedigreed Seed					
5597	Grass, Wheat, Intermediate Pedigreed Seed					
5598	Grass, Wheat, Slender Pedigreed Seed					
5599	Grass, Wheat, Pubescent Pedigreed Seed					
5600	Alfalfa, Common Seed					
5602	Alfalfa, Pedigreed Seed					
5603	Alfalfa, Organic, Seed					
5604	Bentgrass, Common Seed					
5606	Bentgrass, Pedigreed Seed					
5608	Birdsfoot Trefoil, Common Seed					
5610	Birdsfoot Trefoil, Pedigreed Seed					
5612	Blue Grama, Common Seed					
5614	Blue Grama, Pedigreed Seed					
5615	Native, Sideoats Grama					
5619	Clover, Organic, Seed					
5620	Clover, Alsike, Common Seed					
5622	Clover, Alsike, Pedigreed Seed					
5624	Clover, Kura, Common Seed					
5626	Clover, Kura, Pedigreed Seed					
5628	Clover, Other, Common Seed					
5636	Clover, Sweet, Common Seed					
5638	Clover, Sweet, Pedigreed Seed					
5640	Fescue, Meadow, Common Seed					
5642	Fescue, Meadow, Pedigreed Seed					
5644	Fescue, Tall, Forage, Common Seed					
5646	Fescue, Tall, Forage, Pedigreed Seed					
5648	Fescue, Tall, Turf, Common Seed					
5650	Fescue, Tall, Turf, Pedigreed Seed					
5652	Fescues, Other, Common Seed					
5656	Grass, Green Needle, Common Seed					
5658	Grass, Green Needle, Pedigreed Seed					
5659	Native, Needle and Thread					
5660	Grass, Indian, Common Seed					
5662	Grass, Indian, Pedigreed Seed					
5664	Grass, June, Common Seed					
5666	Grass, June, Pedigreed Seed					
5668	Grass, Kentucky Blue, Common Seed					

Forage Seed

Code	Description	MB	NL	NB	NS	YT
5670	Grass, Kentucky Blue, Pedigreed Seed					
5671	Grass, Fowl Blue					
5672	Grass, Orchard, Common Seed					
5674	Grass, Orchard, Pedigreed Seed					
5676	Grass, Other, Common Seed					
5680	Grass, Reed Canary, Common Seed					
5682	Grass, Reed Canary, Pedigreed Seed					
5683	Native, Bluestem, Big					
5684	Grass, Switch, Common Seed					
5685	Native, Bluestem, Little					
5686	Grass, Switch, Pedigreed Seed					
5687	Native, Prairie Sandreed					
5688	Grass, Tufted Hair, Common Seed					
5689	Native, Prairie Cordgrass					
5690	Grass, Tufted Hair, Pedigreed Seed					
5691	Native Wheatgrass, Western					
5693	Native Wheatgrass, Northern					
5695	Native Wheatgrass, Streambank					
5696	Milkevetch, Common Seed					
5697	Milkevetch, Canada					
5698	Milkevetch, Pedigreed Seed					
5699	Milkevetch, American					
5700	Millet, Common Seed					
5702	Millet, Pedigreed Seed					
5704	Rye Grass, Annual, Common Seed					
5706	Rye Grass, Annual, Pedigreed Seed					
5708	Rye Grass, Perennial, Common Seed					
5709	Rye Grass, Native, Canada Wild					
5714	Rye, Grass, Perennial, Pedigreed Seed					
5716	Sainfoin, Common Seed					
5718	Sainfoin, Pedigreed Seed					
5720	Timothy, Common Seed					
5722	Timothy, Pedigreed Seed					
5723	Bromes, Smooth, Common Seed					
5724	Bromes, Meadow, Common Seed					
5725	Bromes, Smooth, Pedigreed Seed					
5726	Bromes, Meadow, Pedigreed Seed					
5727	Fescue, Red, Creeping, Common Seed					
5728	Fescue, Red, Creeping, Pedigreed Seed					
5729	Chickling Vetch, Seed					
5730	Sloughgrass, American					

Forage Seed

Code	Description	MB	NL	NB	NS	YT
5731	Clover, Red, Common Seed, Single Cut					
5732	Clover, Red, Common Seed, Double Cut					
5733	Clover, Red, Pedigreed Seed, Single Cut					
5734	Clover, Red, Pedigreed Seed, Double Cut					
5736	Black Medic					
5742	Niger Thistle					

Grains and Oilseeds

Code	Description	MB	NL	NB	NS	YT
5070	Kamut					
5072	Kamut, Organic					
5074	Kamut, Pedigreed Seed					
5076	Quinoa					
5078	Quinoa, Organic					
5080	Quinoa, Pedigreed Seed					
5082	Spelt					
5084	Spelt, Organic					
5086	Spelt, Pedigreed Seed					
5100	Barley			X	X	
5101	Barley, Feed (≥ 48 lb/bu.)	X				
5102	Barley, Feed (42 lb/bu. to 47 lb/bu.)	X				
5105	Barley CWB, CW, No. 1	X				
5110	Barley CWB, CW, No. 2	X				
5115	Barley CWB, Food Sel. CW Six-Row	X				
5120	Barley CWB, Food Sel. CW Two-Row	X				
5125	Barley, CWB, Sample Select CW Six-Row acct. Fusarium	X				
5130	Barley, CWB, Sample Select CW Two-Row acct. Fusarium	X				
5135	Barley CWB, Sel. CW Six-Row	X				
5145	Barley CWB, Sel. CW Six-Row Hullless	X				
5150	Barley CWB, Sel. CW Two-Row	X				
5155	Barley CWB, Sel. CW Two-Row Hullless	X				
5160	Barley CWB, Spec. Sel. CW Six-Row	X				
5170	Barley CWB, Spec. Sel. CW Two-Row	X				
5175	Barley, CWB, Std. CW Hullless	X				
5180	Barley CWB, Std. Sel. CW Six-Row	X				
5190	Barley CWB, Std. Sel. CW Two-Row	X				
5200	Barley, Organic					
5204	Barley, Organic, Feed					
5205	Barley, Organic Six-Row					
5206	Barley, Organic Six-Row, Pedigreed					
5210	Barley, Organic Two-Row					

Grains and Oilseeds

Code	Description	MB	NL	NB	NS	YT
5211	Barley, Organic Two-Row, Pedigreed					
5215	Barley, Pedigreed Seed					
5220	Barley, Pedigreed Seed Six-Row					
5225	Barley, Pedigreed Seed Two-Row					
5240	Buckwheat, No. 1	X				
5242	Buckwheat, No. 2	X				
5244	Buckwheat, No. 3	X				
5246	Buckwheat, Organic					
5248	Buckwheat, Pedigreed Seed					
5250	Canary Seed	X				
5252	Canary Seed, Organic					
5254	Canary Seed, Pedigreed Seed					
5259	Rapeseed, High Erucic Acid					
5260	Canola, Argentine					
5262	Canola, Argentine, No. 1	X				
5264	Canola, Argentine, No. 2	X				
5266	Canola, Argentine, No. 3					
5268	Canola, Argentine, Organic					
5270	Canola, Argentine, Pedigreed Seed					
5272	Canola, Argentine, Sample					
5274	Canola, Polish					
5276	Canola, Polish, No. 1	X				
5278	Canola, Polish, No. 2	X				
5280	Canola, Polish, No. 3					
5282	Canola, Polish, Organic					
5284	Canola, Polish, Pedigreed Seed					
5286	Canola, Polish, Sample					
5290	Caraway Seed	X				
5292	Caraway Seed, Organic					
5294	Caraway Seed, Pedigreed Seed					
5300	Chickpeas, Desi, No. 1	X				
5302	Chickpeas, Desi, No. 2	X				
5303	Chickpeas, Desi, No. 3					
5304	Chickpeas, Desi, Organic					
5306	Chickpeas, Desi, Pedigreed Seed					
5310	Chickpeas, Large Kabuli (Average), No. 1	X				
5312	Chickpeas, Large Kabuli (Average), No. 2	X				
5314	Chickpeas, Large Kabuli (Average), No. 3					
5316	Chickpeas, Large Kabuli, Organic					
5318	Chickpeas, Large Kabuli, Pedigreed Seed					
5322	Chickpeas, Small Kabuli, No. 1	X				

Grains and Oilseeds

Code	Description	MB	NL	NB	NS	YT
5324	Chickpeas, Small Kabuli, No. 2	X				
5325	Chickpeas, Small Kabuli, No. 3					
5326	Chickpeas, Small Kabuli, Organic					
5328	Chickpeas, Small Kabuli, Pedigreed Seed					
5330	Chickpeas, Feed					
5340	Corn, Grain	X		X	X	
5342	Corn, Grain, Organic					
5344	Corn, Grain, Pedigreed Seed					
5350	Fababeans, No. 1	X				
5352	Fababeans, No. 2	X				
5354	Fababeans, No. 3	X				
5356	Fababeans, Organic					
5358	Fababeans, Pedigreed Seed					
5360	Fababeans, Feed	X				
5368	Beans, Black					
5369	Beans, Black, Organic					
5370	Beans, Black, No. 1	X				
5372	Beans, Black, No. 2	X				
5374	Beans, Black, No. 3	X				
5375	Beans, Black, Pedigreed Seed					
5376	Beans, Brown, No. 1					
5378	Beans, Brown, No. 2					
5380	Beans, Brown, No. 3					
5382	Beans, Brown, Organic					
5384	Beans, Brown, Pedigreed Seed					
5386	Beans, Cranberry, No. 1	X				
5388	Beans, Cranberry, No. 2	X				
5390	Beans, Cranberry, No. 3	X				
5392	Beans, Cranberry, Organic					
5394	Beans, Cranberry, Pedigreed Seed					
5396	Beans, Great Northern, No. 1	X				
5398	Beans, Great Northern, No. 2	X				
5400	Beans, Great Northern, No. 3	X				
5402	Beans, Great Northern, Organic					
5404	Beans, Great Northern, Pedigreed Seed					
5405	Beans, Dry, Red Kidney					
5406	Beans, Kidney, Dark Red, No. 1	X				
5408	Beans, Kidney, Dark Red, No. 2	X				
5410	Beans, Kidney, Dark Red, No. 3	X				
5412	Beans, Kidney, Dark Red, Organic					
5414	Beans, Kidney, Dark Red, Pedigreed Seed					

Grains and Oilseeds

Code	Description	MB	NL	NB	NS	YT
5416	Beans, Kidney, Light Red, No. 1	X				
5418	Beans, Kidney, Light Red, No. 2	X				
5420	Beans, Kidney, Light Red, No. 3	X				
5422	Beans, Kidney, Light Red, Organic					
5424	Beans, Kidney, Light Red, Pedigreed Seed					
5426	Beans, Pink, No. 1	X				
5428	Beans, Pink, No. 2	X				
5430	Beans, Pink, No. 3	X				
5432	Beans, Pink, Organic					
5434	Beans, Pink, Pedigreed Seed					
5436	Beans, Pinto, No. 1	X				
5438	Beans, Pinto, No. 2	X				
5440	Beans, Pinto, No. 3	X				
5442	Beans, Pinto, Organic					
5444	Beans, Pinto, Pedigreed Seed					
5446	Beans, Feed					
5448	Beans, Small Red, No. 1	X				
5450	Beans, Small Red, No. 2	X				
5452	Beans, Small Red, No. 3	X				
5454	Beans, Small Red, Organic					
5456	Beans, Small Red, Pedigreed Seed					
5457	Beans, White Pea (Navy)					
5458	Beans, White Pea (Navy), No. 1	X				
5460	Beans, White Pea (Navy), No. 2	X				
5462	Beans, White Pea (Navy), No. 3	X				
5464	Beans, White Peas (Navy), Organic					
5466	Beans, White Peas (Navy), Pedigreed Seed					
5468	Beans, Dry, Yellow Eye					
5500	Peas, Dry, Feed	X				
5502	Peas, Dry, Feed, Organic					
5504	Peas, Dry, Food, Green, No. 1	X				
5506	Peas, Dry, Food, Green, No. 2	X				
5508	Peas, Dry, Food, Green, Organic					
5510	Peas, Dry, Food, Yellow, No. 1	X				
5512	Peas, Dry, Food, Yellow, No. 2	X				
5514	Peas, Dry, Food, Yellow, Organic					
5516	Peas, Dry, Maple					
5518	Peas, Dry, Marrowfat					
5520	Peas, Dry, Pedigreed Seed					
5540	Camelina					
5542	Camelina, Organic					

Grains and Oilseeds

Code	Description	MB	NL	NB	NS	YT
5544	Camelina, Pedigreed Seed					
5550	Flax	X				
5552	Flax, Organic					
5553	Flax, Organic, Pedigreed					
5554	Flax, Pedigreed Seed					
5556	Flax, Sample					
5750	Hemp, Fiber					
5752	Hemp, Grain					
5754	Hemp, Pedigreed Seed					
5762	Lentils, Dark Green Speckled, No. 1	X				
5764	Lentils, Dark Green Speckled, No. 2	X				
5760	Lentils, Dark Green Speckled, Extra No. 3	X				
5766	Lentils, Dark Green Speckled, No. 3	X				
5768	Lentils, Dark Green Speckled, Organic					
5770	Lentils, Dark Green Speckled, Pedigreed					
5774	Lentils, Large Green, No. 1	X				
5776	Lentils, Large Green, No. 2	X				
5772	Lentils, Large Green, Extra No. 3	X				
5778	Lentils, Large Green, No. 3	X				
5780	Lentils, Large Green, Organic					
5782	Lentils, Large Green, Pedigreed Seed					
5784	Lentils, Medium Green, Extra No. 3	X				
5786	Lentils, Medium Green, No. 1	X				
5788	Lentils, Medium Green, No. 2	X				
5790	Lentils, Medium Green, No. 3	X				
5792	Lentils, Medium Green, Organic					
5794	Lentils, Medium Green, Pedigreed Seed					
5798	Lentils, Red, No. 1	X				
5800	Lentils, Red, No. 2	X				
5796	Lentils, Red, Extra No. 3	X				
5802	Lentils, Red, No. 3	X				
5804	Lentils, Red, Organic					
5806	Lentils, Red, Pedigreed Seed					
5810	Lentils, Small Green, No. 1	X				
5812	Lentils, Small Green, No. 2	X				
5808	Lentils, Small Green, Extra No. 3	X				
5814	Lentils, Small Green, No. 3	X				
5816	Lentils, Small Green, Organic					
5818	Lentils, Small Green, Pedigreed Seed					
5820	Lentils, Feed					
5821	Lentils, Organic, Pedigreed Seed					

Grains and Oilseeds

Code	Description	MB	NL	NB	NS	YT
5822	Lentils, Black, Organic					
5830	Linola					
5832	Linola, Organic					
5834	Linola, Pedigreed Seed					
5836	Linola, Sample					
5840	Mixed Grain					
5841	Mixed Grain, Organic					
5850	Mustard, Brown, No. 1	X				
5852	Mustard, Brown, No. 2	X				
5854	Mustard, Brown, No. 3	X				
5856	Mustard, Brown, No. 4	X				
5858	Mustard, Brown, Organic					
5860	Mustard, Brown, Pedigreed Seed					
5862	Mustard, Oriental, No. 1	X				
5864	Mustard, Oriental, No. 2	X				
5866	Mustard, Oriental, No. 3	X				
5868	Mustard, Oriental, No. 4	X				
5870	Mustard, Oriental, Organic					
5872	Mustard, Oriental, Pedigreed Seed					
5874	Mustard, Sample					
5876	Mustard, Yellow, No. 1	X				
5878	Mustard, Yellow, No. 2	X				
5880	Mustard, Yellow, No. 3	X				
5882	Mustard, Yellow, No. 4	X				
5884	Mustard, Yellow, Organic					
5886	Mustard, Yellow, Pedigreed Seed					
5900	Oats	X		X	X	
5902	Oats, Organic					
5903	Oats, Organic, Pedigreed					
5904	Oats, Pedigreed Seed					
5906	Oats, Sample					
5907	Screenings, All Crops					
5908	Screenings, All Crops, Organic					
5910	Rye, Fall	X				
5912	Rye, Fall, Organic					
5914	Rye, Fall, Pedigreed Seed					
5916	Rye, Spring	X				
5918	Rye, Spring, Organic					
5920	Rye, Spring, Pedigreed Seed					
5930	Safflower, No. 1	X				
5932	Safflower, Organic					

Grains and Oilseeds

Code	Description	MB	NL	NB	NS	YT
5934	Safflower, Pedigreed Seed					
5936	Safflower, Sample					
5940	Soybeans	X				
5942	Soybeans, Organic					
5944	Soybeans, Pedigreed Seed					
5946	Soybeans, Sample					
5950	Sunflower, Confectionary, Birdseed					
5952	Sunflower, Confectionary, No. 1	X				
5954	Sunflower, Confectionary, No. 2	X				
5956	Sunflower, Feed					
5958	Sunflower, Pedigreed Seed					
5960	Sunflowers, Oilseed, No. 1	X				
5962	Sunflowers, Oilseed, No. 2	X				
5964	Sunflower, Organic					
5970	Sunola					
5972	Sunola, Organic					
5974	Sunola, Pedigreed Seed					
5980	Triticale					
5982	Triticale, Organic					
5984	Triticale, Pedigreed Seed					
6000	Wheat			X	X	
6001	Wheat, Feed (≥ 58 lb/bu.)	X				
6002	Wheat, Feed (52 lb/bu. to 57 lb/bu.)	X				
6005	Wheat CWB, CPS Red, No. 1	X				
6010	Wheat CWB, CPS Red No. 2	X				
6015	Wheat CWB, CPS White, No. 1	X				
6020	Wheat CWB, CPS White, No. 2	X				
6025	Wheat CWB, CW Feed	X				
6030	Wheat, CWB, CW, Mixed Grain	X				
6035	Wheat, CWB, CW Sample acct Fusarium	X				
6040	Wheat, CWB, CW Sample acct Light Weight	X				
6045	Wheat CWB, CWAD, No. 1	X				
6050	Wheat CWB, CWAD, No. 1 (11.0)	X				
6060	Wheat CWB, CWAD, No. 1 (12.0)	X				
6070	Wheat CWB, CWAD, No. 1 (13.0)	X				
6080	Wheat CWB, CWAD, No. 1 (14.0)	X				
6090	Wheat CWB, CWAD, No. 1 (15.0)	X				
6100	Wheat CWB, CWAD, No. 2	X				
6105	Wheat CWB, CWAD, No. 2 (11.0)	X				
6115	Wheat CWB, CWAD, No. 2 (12.0)	X				
6125	Wheat CWB, CWAD, No. 2 (13.0)	X				

Grains and Oilseeds

Code	Description	MB	NL	NB	NS	YT
6135	Wheat CWB, CWAD, No. 2 (14.0)	X				
6145	Wheat CWB, CWAD, No. 2 (15.0)	X				
6155	Wheat CWB, CWAD, No. 3	X				
6160	Wheat CWB, CWAD, No. 3 (13.0)	X				
6165	Wheat CWB, CWAD, No. 4	X				
6170	Wheat CWB, CWAD, No. 5	X				
6315	Wheat CWB, CWES, No. 1	X				
6320	Wheat CWB, CWES, No. 1 (12.5)	X				
6325	Wheat CWB, CWES, No. 2	X				
6330	Wheat CWB, CWES, No. 2 (12.5)	X				
6335	Wheat CWB, CWRs, No. 1	X				
6340	Wheat CWB, CWRs, No. 1 (11.0)	X				
6350	Wheat CWB, CWRs, No. 1 (12.0)	X				
6360	Wheat CWB, CWRs, No. 1 (13.0)	X				
6370	Wheat CWB, CWRs, No. 1 (14.0)	X				
6380	Wheat CWB, CWRs, No. 1 (15.0)	X				
6390	Wheat CWB, CWRs, No. 2	X				
6395	Wheat CWB, CWRs, No. 2 (11.0)	X				
6405	Wheat CWB, CWRs, No. 2 (12.0)	X				
6415	Wheat CWB, CWRs, No. 2 (13.0)	X				
6425	Wheat CWB, CWRs, No. 2 (14.0)	X				
6435	Wheat CWB, CWRs, No. 2 (15.0)	X				
6445	Wheat CWB, CWRs, No. 3	X				
6448	Wheat CWB, CWRs, No. 3 (12.0)	X				
6450	Wheat CWB, CWRs, No. 3 (13.0)	X				
6460	Wheat CWB, CWRs, No. 3 (14.0)	X				
6470	Wheat CWB, CWRs, No. 4	X				
6475	Wheat CWB, CWRW, No. 1	X				
6480	Wheat CWB, CWRW, No. 1 (11.5)	X				
6485	Wheat CWB, CWRW, No. 2	X				
6490	Wheat CWB, CWRW, No. 2 (11.5)	X				
6495	Wheat, CWRW, Organic					
6500	Wheat, CWRW, Pedigreed Seed					
6510	Wheat CWB, CWRWS, No. 1 (12.0)	X				
6520	Wheat CWB, CWRWS, No. 1 (13.0)	X				
6530	Wheat CWB, CWRWS, No. 1 (14.0)	X				
6540	Wheat CWB, CWRWS, No. 2 (12.0)	X				
6550	Wheat CWB, CWRWS, No. 2 (13.0)	X				
6560	Wheat CWB, CWRWS, No. 2 (14.0)	X				
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	X				
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	X				
6575	Wheat CWB, CWSWS, No. 3	X				

Grains and Oilseeds

Code	Description	MB	NL	NB	NS	YT
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)	X				
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)	X				
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)	X				
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)	X				
6590	Wheat CWB, CWHWS, No. 1	X				
6595	Wheat CWB, CWHWS, No. 1 (11.0)	X				
6605	Wheat CWB, CWHWS, No. 1 (12.0)	X				
6615	Wheat CWB, CWHWS, No. 1 (13.0)	X				
6625	Wheat CWB, CWHWS, No. 1 (14.0)	X				
6635	Wheat CWB, CWHWS, No. 1 (15.0)	X				
6645	Wheat CWB, CWHWS, No. 2	X				
6650	Wheat CWB, CWHWS, No. 2 (11.0)	X				
6660	Wheat CWB, CWHWS, No. 2 (12.0)	X				
6670	Wheat CWB, CWHWS, No. 2 (13.0)	X				
6680	Wheat CWB, CWHWS, No. 2 (14.0)	X				
6690	Wheat CWB, CWHWS, No. 2 (15.0)	X				
6700	Wheat CWB, CWHWS, No. 3	X				
6703	Wheat CWB, CWHWS, No. 3 (12.0)	X				
6705	Wheat CWB, CWHWS, No. 3 (13.0)	X				
6715	Wheat CWB, CWHWS, No. 3 (14.0)	X				
6723	Wheat CWB, CWHWS, No. 4	X				
6726	Wheat, Feed, Organic					
6730	Wheat, CPS Red, Organic					
6735	Wheat, CPS Red, Pedigreed Seed					
6740	Wheat, CPS White, Organic					
6745	Wheat, CPS White, Pedigreed Seed					
6750	Wheat, CWAD, Organic					
6755	Wheat, CWAD, Pedigreed Seed					
6770	Wheat, CWES, Organic					
6775	Wheat, CWES, Pedigreed Seed					
6780	Wheat, CWRWS, Organic					
6782	Wheat, CWRWS, Organic, Pedigreed					
6785	Wheat, CWRWS, Pedigreed Seed					
6790	Wheat, CWRWS, Organic					
6795	Wheat, CWRWS, Pedigreed Seed					
6800	Wheat, CWSWS, Organic					
6805	Wheat, CWSWS, Pedigreed Seed					
6810	Wheat, CWHWS, Organic					
6815	Wheat, CWHWS, Pedigreed Seed					
6820	Wheat, Organic					
6825	Wheat, Pedigreed Seed					

Inedible Horticulture

Code	Description	MB	NL	NB	NS	YT
5001	Blackberry Plants					
5005	Blueberry Plants					
5011	Currants, Bushes					
6941	Sod, Acres Seeded					
6943	Sod, Acres Growing					
6945	Sod, Acres Harvested					
6951	Flowers, Fresh Cut					
6954	Trees, Cultivated Christmas					
6956	Strawberry, Plants					
6957	Raspberry Plants (Canes)					
6959	Bedding Plants					
7073	Rhubarb Plants					
7101	Plants, Potted					
7102	Perennials, Plugs/Liners					
7104	Perennials, 4 inch					
7106	Perennials, 1 gallon, Indoor					
7108	Perennials, 2 gallon, Indoor					
7110	Perennials, 1 gallon, Field/Container					
7112	Perennials, 2 gallon, Field/Container					
7114	Trees and Shrubs, Plugs/Liners					
7115	Trees and Shrubs, high value ball and burlap, field stock					
7116	Trees and Shrubs, 4 inch					
7117	Trees and Shrubs, Ball and Burlap, Field					
7118	Trees and Shrubs, 1 gallon, Indoor					
7120	Trees and Shrubs, 2 gallon, Indoor					
7122	Trees and Shrubs, 5 gallon, Indoor					
7124	Trees and Shrubs, 1 gallon, Field/Container					
7126	Trees and Shrubs, 2 gallon, Field/Container					
7128	Trees and Shrubs, 5 gallon, Field/Container					
7129	Trees and Shrubs, Caliper, Field Stock					
7130	Perennials, Potted, Indoor					
7132	Perennials, Potted, Outdoor, Nursery					
7134	Perennials, Rootstock, Field Grown					

Bees and Bee by Products

Code	Description	MB	NL	NB	NS	YT
7600	Beeswax					
7603	Bees, Pollen					
7604	Honey					
7606	Honey Bees					
7608	Honey Bees, Nuclear Colony					
7610	Honey Bees, Package					
7616	Leaf Cutter Bees					

Bison

Code	Description	MB	NL	NB	NS	YT
7902	Bison, Breeding, Bulls					
7904	Bison, Breeding, Cows					
7908	Bison, Calves, Bull					
7910	Bison, Calves, Heifer					
7924	Bison, Two Year Old, Bulls					
7926	Bison, Two Year Old, Heifers					
7928	Bison, Yearling, Bulls					
7930	Bison, Yearling, Heifers					

Cattle

Code	Description	MB	NL	NB	NS	YT
8000	Beef, Breeding, Bulls					
8002	Beef, Breeding, Cows	X	X	X	X	
8007	Beef, Calves, Birth – 300 lb	X	X	X	X	
8032	Beef, Heifer, Feeder, 301-400 lb	X	X	X	X	
8036	Beef, Heifer, Feeder, 401-500 lb	X	X	X	X	
8040	Beef, Heifer, Feeder, 501-600 lb	X	X	X	X	
8044	Beef, Heifer, Feeder, 601-700 lb	X	X	X	X	
8048	Beef, Heifer, Feeder, 701-800 lb	X	X	X	X	
8052	Beef, Heifer, Feeder, 801-900 lb	X	X	X	X	
8056	Beef, Heifer, Feeder, 901-1000 lb	X	X	X	X	
8014	Beef, Heifer, Feeder, 1001-1100 lb	X	X	X	X	
8018	Beef, Heifer, Feeder, 1101-1200 lb	X	X	X	X	
8022	Beef, Heifer, Feeder, 1201-1300 lb	X	X	X	X	
8028	Beef, Heifer, Feeder, 1301 + lb	X	X	X	X	
8034	Beef, Steer, Feeder, 301-400 lb	X	X	X	X	
8038	Beef, Steer, Feeder, 401-500 lb	X	X	X	X	
8042	Beef, Steer, Feeder, 501-600 lb	X	X	X	X	
8046	Beef, Steer, Feeder, 601-700 lb	X	X	X	X	
8050	Beef, Steer, Feeder, 701-800 lb	X	X	X	X	
8054	Beef, Steer, Feeder, 801-900 lb	X	X	X	X	

Cattle

Code	Description	MB	NL	NB	NS	YT
8058	Beef, Steer, Feeder, 901-1000 lb	X	X	X	X	
8016	Beef, Steer, Feeder, 1001-1100 lb	X	X	X	X	
8020	Beef, Steer, Feeder, 1101-1200 lb	X	X	X	X	
8024	Beef, Steer, Feeder, 1201-1300 lb	X	X	X	X	
8026	Beef, Steer, Feeder, 1301-1400 lb	X	X	X	X	
8030	Beef, Steer, Feeder, 1401 + lb	X	X	X	X	
8060	Beef, Feeder, Cows					
8062	Beef, Replacement Heifers	X	X	X	X	
8063	Cattle, Semen					
8070	Purebred Beef, Breeding, Bulls					
8071	Purebred Beef, Embryo					
8072	Purebred Beef, Breeding, Cows					
8077	Purebred Beef, Calves, Birth – 300 lb					
8098	Purebred Beef, 301-400 lb, Heifers					
8102	Purebred Beef, 401-500 lb, Heifers					
8106	Purebred Beef, 501-600 lb, Heifers					
8110	Purebred Beef, 601-700 lb, Heifers					
8114	Purebred Beef, 701-800 lb, Heifers					
8118	Purebred Beef, 801-900 lb, Heifers					
8122	Purebred Beef, 901-1000 lb, Heifers					
8080	Purebred Beef, 1001-1100 lb, Heifers					
8084	Purebred Beef, 1101-1200 lb, Heifers					
8088	Purebred Beef, 1201-1300 lb, Heifers					
8094	Purebred Beef, 1301 lb +, Heifers					
8100	Purebred Beef, 301-400 lb, Bulls					
8104	Purebred Beef, 401-500 lb, Bulls					
8108	Purebred Beef, 501-600 lb, Bulls					
8112	Purebred Beef, 601-700 lb, Bulls					
8116	Purebred Beef, 701-800 lb, Bulls					
8120	Purebred Beef, 801-900 lb, Bulls					
8124	Purebred Beef, 901-1000 lb, Bulls					
8082	Purebred Beef, 1001-1100 lb, Bulls					
8086	Purebred Beef, 1101-1200 lb, Bulls					
8090	Purebred Beef, 1201-1300 lb, Bulls					
8092	Purebred Beef, 1301-1400 lb, Bulls					
8096	Purebred Beef, 1401 lbs +, Bulls					
8127	Purebred Beef, Heifers, Bred					
8128	Purebred Beef, Replacement Heifers					

Dairy

Code	Description	MB	NL	NB	NS	YT
8200	Dairy Quota, Butterfat					
8202	Dairy Quota, Milk					
8204	Dairy, Breeding, Bulls					
8206	Dairy, Breeding, Cows					
8210	Dairy, Calves, Heifer					
8236	Dairy, Feeder 301-400 lb, Heifers					
8240	Dairy, Feeder 401-500 lb, Heifers					
8244	Dairy, Feeder 501-600 lb, Heifers					
8248	Dairy, Feeder 601-700 lb, Heifers					
8252	Dairy, Feeder 701-800 lb, Heifers					
8256	Dairy, Feeder 801-900 lb, Heifers					
8260	Dairy, Feeder 901-1000 lb, Heifers					
8218	Dairy, Feeder 1001-1100 lb, Heifers					
8222	Dairy, Feeder 1101-1200 lb, Heifers					
8226	Dairy, Feeder 1201-1300 lb, Heifers					
8232	Dairy, Feeder 1301 lb +, Heifers					
8212	Dairy, Calves, Steer					
8238	Dairy, Feeder 301-400 lb, Steers					
8242	Dairy, Feeder 401-500 lb, Steers					
8246	Dairy, Feeder 501-600 lb, Steers					
8250	Dairy, Feeder 601-700 lb, Steers					
8254	Dairy, Feeder 701-800 lb, Steers					
8258	Dairy, Feeder 801-900 lb, Steers					
8262	Dairy, Feeder 901-1000 lb, Steers					
8220	Dairy, Feeder 1001-1100 lb, Steers					
8224	Dairy, Feeder 1101-1200 lb, Steers					
8228	Dairy, Feeder 1201-1300 lb, Steers					
8230	Dairy, Feeder 1301-1400 lb, Steers					
8234	Dairy, Feeder 1401 lb +, Steers					
8272	Purebred Dairy, Breeding, Bulls					
8274	Purebred Dairy, Breeding, Cows					
8278	Purebred Dairy, Calves, Heifer					
8300	Purebred Dairy, 301-400 lb, Heifers					
8304	Purebred Dairy, 401-500 lb, Heifers					
8308	Purebred Dairy, 501-600 lb, Heifers					
8312	Purebred Dairy, 601-700 lb, Heifers					
8316	Purebred Dairy, 701-800 lb, Heifers					
8320	Purebred Dairy, 801-900 lb, Heifers					
8324	Purebred Dairy, 901-1000 lb, Heifers					
8282	Purebred Dairy, 1001-1100 lb, Heifers					
8286	Purebred Dairy, 1101-1200 lb, Heifers					

Dairy

Code	Description	MB	NL	NB	NS	YT
8290	Purebred Dairy, 1201-1300 lb, Heifers					
8296	Purebred Dairy, 1301 lb +, Heifers					
8280	Purebred Dairy, Calves, Bulls					
8302	Purebred Dairy, 301-400 lb, Bulls					
8306	Purebred Dairy, 401-500 lb, Bulls					
8310	Purebred Dairy, 501-600 lb, Bulls					
8314	Purebred Dairy, 601-700 lb, Bulls					
8318	Purebred Dairy, 701-800 lb, Bulls					
8322	Purebred Dairy, 801-900 lb, Bulls					
8326	Purebred Dairy, 901-1000 lb, Bulls					
8284	Purebred Dairy, 1001-1100 lb, Bulls					
8288	Purebred Dairy, 1101-1200 lb, Bulls					
8292	Purebred Dairy, 1201-1300 lb, Bulls					
8294	Purebred Dairy, 1301-1400 lb, Bulls					
8298	Purebred Dairy, 1401 lb +, Bulls					
8327	Purebred Dairy, Heifers, Bred					
8328	Purebred Dairy, Replacement Heifers					

Goats

Code	Description	MB	NL	NB	NS	YT
8902	Goats, Breeding, Bucks					
8904	Goats, Breeding, Does					
8910	Goats, Feeder, Kids					
8912	Goats, Kids					
8916	Purebred, Goats, Breeding, Bucks					
8918	Purebred, Goats, Breeding, Does					
8920	Purebred Goats, Feeder, Kids					
8922	Purebred Goats, Kids					

Horses

Code	Description	MB	NL	NB	NS	YT
8558	Horses, Breeding, Mares					
8560	Horses, Breeding, Studs					
8561	Horses, Semen					
8562	Horses, Colts					
8567	Horses, Mares					
8569	Horses, Geldings					
8570	Horses, Slaughter					
8572	Pregnant Mare Urine Produced (PMU)					
8574	Purebred Horses, Breeding, Mares					
8576	Purebred Horses, Breeding, Studs					
8578	Purebred Horses, Colts					
8582	Purebred Horses, Slaughter					

Other Livestock

Code	Description	MB	NL	NB	NS	YT
7502	Alpaca, Breeding, Hembras					
7504	Alpaca, Breeding, Machos					
7506	Alpaca, Cria, Hembras					
7508	Alpaca, Cria, Machos					
7516	Alpaca, Fibre					
7552	Llama, Breeding, Females					
7554	Llama, Breeding, Males					
7556	Llama, Cria, Females					
7558	Llama, Cria, Males					
7566	Llama, Fibre					
8134	Breeding Females, Leased (not owned)					
8402	Deer, Breeding, Bucks					
8404	Deer, Breeding, Does					
8410	Deer, Fawn, Bucks					
8412	Deer, Fawn, Does					
8416	Deer, Feeder, Bucks					
8418	Deer, Feeder, Does					
8419	Deer, Semen					
8420	Deer, Yearling, Bucks					
8421	Deer, Hunt, Bucks					
8422	Deer, Yearling, Does					
8423	Red Deer, Breeding, Bulls					
8424	Red Deer, Breeding, Cows					
8425	Red Deer, Bulls, Producing Velvet					
8426	Red Deer, Calves Bull					
8427	Red Deer, Calves Heifer					

Other Livestock

Code	Description	MB	NL	NB	NS	YT
8430	Red Deer, Feeder, Heifers					
8431	Red Deer, Semen					
8432	Red Deer, Velvet					
8433	Red Deer, Yearling, Heifers					
8434	Red Deer, Yearling, Spikers					
8436	Red Deer, Hunt, Bulls					
8452	Elk, Breeding, Bulls					
8453	Elk, Hunt, Bulls					
8454	Elk, Breeding, Cows					
8456	Elk, Bulls Producing Velvet					
8460	Elk, Calves, Bull					
8462	Elk, Calves, Heifer					
8469	Elk, Semen					
8470	Elk, Velvet					
8474	Elk, Yearling, Heifers					
8476	Elk, Yearling, Spikers					
8502	Reindeer, Breeding, Bulls					
8504	Reindeer, Breeding, Cows					
8508	Reindeer, Calves, Bull					
8510	Reindeer, Calves, Heifers					
8512	Reindeer, Feeder, Bulls					
8514	Reindeer, Feeder, Heifers					
8516	Reindeer, Yearling, Bulls					
8518	Reindeer, Yearling, Heifers					
8520	Reindeer, Trained					
8550	Donkey, Jackass					
8551	Donkey, Jackass, Registered					
8552	Donkey, Jennys					
8553	Donkey, Jennys, Registered					
8555	Donkey, Geldings					
8556	Mule, Mollys					
8557	Mule, Johns					
8600	Chinchillas for Pelts					
8602	Chinchillas, Breeding, Females					
8604	Chinchillas, Breeding, Males					
8627	Fox for Pelts					
8629	Fox, Breeding, Reynards					
8631	Fox, Breeding, Vixens					
8637	Fox, Pups					
8652	Mink for Pelts					
8654	Mink, Breeding, Females					

Other Livestock

Code	Description	MB	NL	NB	NS	YT
8656	Mink, Breeding, Males					
8662	Mink, Kits					
8677	Rabbits, Breeding, Bucks					
8679	Rabbits, Breeding, Does					
8687	Rabbits, Kits					
8691	Rabbits, Fryers					
8693	Rabbits, Stewers					
8852	Wild Boar, Breeding, Boars					
8854	Wild Boar, Breeding, Sows					
8856	Wild Boar, Finishers					
8858	Wild Boar, Growers					
8862	Wild Boar, Weanlings					

Poultry

Code	Description	MB	NL	NB	NS	YT
7654	Chickens, Layers, Broiler Eggs for Hatching					
7656	Chickens, Layers, Eggs for Consumption					
7658	Chickens, Pullets					
7660	Chickens, Roosters					
7662	Chickens, Spent Hens					
7663	Eggs for Hatching					
7664	Eggs for Consumption					
7665	Eggs for Consumption, Organic					
7667	Chickens, Chicks					
7670	Purebred Chickens, Layers, Broiler Eggs for Hatching					
7672	Purebred Chickens, Layers, Eggs for Consumption					
7674	Purebred, Chickens, Pullets					
7676	Purebred, Chickens, Roosters					
7677	Chickens, Broilers, Chicks Hatched					
7678	Chickens, Layers, Chicks Hatched					
7680	Chickens (up to 1.4 kg)					
7681	Chickens (over 1.4 kg up to 2.7 kg)					
7682	Chickens (over 2.7 kg)					
7702	Ducks, Broilers					
7706	Ducks, Drakes					
7708	Ducks, Ducklings					
7712	Ducks, Eggs					
7714	Ducks, Hens					
7716	Ducks, Spent Hens					
7752	Geese, Broilers					
7758	Geese, Eggs					

Poultry

Code	Description	MB	NL	NB	NS	YT
7760	Geese, Female					
7762	Geese, Ganders					
7764	Geese, Goslings					
7793	Partridge, Broilers					
7795	Partridge, Pullets					
7796	Partridge, Roosters					
7797	Partridge, Spent Hens					
7798	Partridge, Eggs for Hatching					
7800	Partridge, Hens					
7804	Pheasant, Chicks					
7810	Pheasant, Eggs					
7811	Pheasant, Ring Neck, Broilers					
7812	Pheasant, Hens					
7813	Pheasant, White, Broilers					
7814	Pheasant, Rooster					
7816	Pheasant, Spent Hens					
7818	Pigeon, Squab Roasters					
7820	Pigeon, Pullets					
7822	Pigeon, Spent Hens					
7825	Pigeon, Breeding pair					
7842	Silkies, Broilers					
7844	Silkies, Pullets					
7845	Silkies, Roosters					
7846	Silkies, Spent Hens					
7847	Silkies, Eggs for Hatching					
7852	Purebred Turkeys, Chicks					
7856	Purebred Turkeys, Eggs					
7858	Purebred Turkeys, Hens					
7860	Purebred Turkeys, Toms					
7861	Turkeys (up to 6.2 kg)					
7863	Turkeys (over 6.2 kg up to 8.5 kg)					
7865	Turkeys (over 8.5 kg up to 10.8 kg)					
7867	Turkeys (over 10.8 kg up to 13.3 kg)					
7869	Turkeys (over 13.3 kg)					
7870	Turkeys, Eggs					
7871	Turkeys, Poults, Breeding					
7872	Turkeys, Hens					
7873	Turkeys, Poults, Broilers					
7876	Turkeys, Toms					
7877	Taiwanese Chickens, Hens					
7880	Taiwanese Chickens, Broilers					

Poultry

Code	Description	MB	NL	NB	NS	YT
7882	Taiwanese Chickens, Pullets					
7883	Taiwanese Chickens, Roosters					
7884	Taiwanese Chickens, Spent Hens					
7885	Taiwanese Chickens, Eggs for Hatching					
7887	Taiwanese Chickens, Chicks					
7888	Quail, Broilers					
7890	Quail, Pullets					
7891	Quail, Roosters					
7892	Quail, Spent Hens					
7893	Quail, Eggs for Hatching					
7899	Silkies, Hens					
7900	Silkies, Chicks					

Ratities

Code	Description	MB	NL	NB	NS	YT
7727	Emu, Boomers					
7729	Emu, Chicks					
7737	Emu, Eggs					
7739	Emu, Flyers					
7741	Emu, Slaughter					
7777	Ostrich, Chicks					
7783	Ostrich, Eggs					
7785	Ostrich, Hens					
7787	Ostrich, Roosters					
7789	Ostrich, Slaughter					
7791	Ostrich, Spent Hens					
7827	Rheas, Chicks					
7833	Rheas, Eggs					
7835	Rheas, Hens					
7837	Rheas, Roosters					
7839	Rheas, Slaughter					
7841	Rheas, Spent Hens					

Sheep

Code	Description	MB	NL	NB	NS	YT
8952	Sheep, Breeding, Ewes					
8954	Sheep, Breeding, Rams					
8960	Sheep, Feeder, Lambs					
8962	Sheep, Lambs					
8966	Purebred Sheep, Breeding, Ewes					
8968	Purebred Sheep, Breeding, Rams					
8970	Purebred Sheep, Feeder, Lambs					
8972	Purebred Sheep, Lambs					
8976	Wool					

Swine

Code	Description	MB	NL	NB	NS	YT
8752	Hogs, Breeding, Boars					
8754	Hogs, Breeding, Sows	X		X	X	
8755	Hogs, Gilts					
8763	Hogs, Feeder, Birth – 18 lb	X		X	X	
8764	Hogs, Feeder, 19 lb – 36 lb	X		X	X	
8765	Hogs, Feeder, 37 lb – 65 lb	X		X	X	
8766	Hogs, Feeder, 66 lb – 100 lb	X		X	X	
8767	Hogs, Feeder, 101 lb – 140 lb	X		X	X	
8768	Hogs, Feeder, 141 lb – 180 lb	X		X	X	
8769	Hogs, Feeder, 181 lb – 220 lb	X		X	X	
8770	Hogs, Feeder, 221 lb – 240 lb	X		X	X	
8791	Hogs, Feeder, 241 lb – 260+ lb	X		X	X	
8771	Hogs, Semen					
8774	Purebred Hogs, Breeding, Boars					
8776	Purebred Hogs, Breeding, Sows					
8789	Purebred Hogs, Gilts					

Manitoba

Municipality Number	Municipality Name
100	Albert
101	Archie
102	Argyle
103	Arthur
105	Bifrost
106	Birtle
107	Blanshard
109	Brenda
110	Brokenhead
111	Cameron
112	Cartier
114	Clanwilliam
115	Coldwell
116	Cornwallis
117	Daly
118	Dauphin
119	De Salaberry
120	Dufferin
121	East St. Paul
122	Edward
123	Ellice
124	Elton
125	Eriksdale
126	Ethelbert
127	Franklin
128	Gilbert Plains
129	Gimli
130	Glenella
131	Glenwood
132	Grandview
133	Grey
134	Hamiota
135	Hanover
136	Harrison
137	Hillsburg
138	La Broquerie
139	Lac Du Bonnet
140	Lakeview
141	Langford
142	Lansdowne
143	Lawrence
144	Lorne
145	Louise
146	Macdonald
147	McCreary
148	Miniota
149	Minitonas
150	Minto
151	Montcalm
152	Morris
153	Morton
154	Mossey River
155	North Cypress
156	North Norfolk
157	Oakland
158	Ochre River
159	Odanah

Manitoba

Municipality Number	Municipality Name
161	Pembina
162	Pipestone
163	Portage La Prairie
164	Rhineland
165	Ritchot
166	Riverside
167	Roblin
168	Rockwood
169	Roland
170	Rosedale
171	Rosburn
172	Rosser
173	Russel
174	St. Andrews
175	Ste. Anne
176	St. Clements
177	St. Francois Xavier
178	St. Laurent
179	Ste. Rose
180	Saskatchewan
181	Shellmouth-Boulton
182	Shell River
183	Shoal Lake
184	Sifton
185	Siglunes
186	Silver Creek
187	South Cypress
188	South Norfolk
189	Springfield
190	Stanley
191	Strathclair
192	Strathcona
193	Swan River
194	Tache
195	Thompson
196	Turtle Mountain
197	Victoria
198	Victoria Beach
199	Wallace
200	Westbourne
201	West St. Paul
202	Whitehead
203	Whitemouth
204	Whitewater
205	Winchester
206	Woodlands
207	Woodworth
208	Headingly
590	Winnipeg, City
600	Alexander
601	Alonsa
602	Armstrong
604	Kelsey
605	Fisher
606	Grahamdale
607	Park North
609	Park South

Manitoba

Municipality Number	Municipality Name
610	Piney
611	Reynolds
612	Stuartburn
617	Mountain South
618	Mountain North
999	Northern Region

New Brunswick

County Number	County Name
1	Saint John County
2	Charlotte County
3	Sunbury County
4	Queens County
5	Kings County
6	Albert County
7	Westmorland County
8	Kent County
9	Northumberland County
10	York County
11	Carleton County
12	Victoria County
13	Madawaska County
14	Restigouche County
15	Gloucester County

Nova Scotia

County Number	County Name
1	Shelburne County
2	Yarmouth County
3	Digby County
4	Queens County
5	Annapolis County
6	Lunenburg County
7	Kings County
8	Hants County
9	Halifax County
10	Colchester County
11	Cumberland County
12	Pictou County
13	Guysborough County
14	Antigonish County
15	Inverness County
16	Richmond County
17	Cape Breton County
18	Victoria County

Yukon

District Number	District Name
1	Dawson-Mayo
2	Kluane
3	Pelly-Faro-Carmacks
4	Watson Lake
5	Whitehorse

Productive Capacity List

Code	Description	Units
100	Alpaca	Number of females that have birthed
101	Bison	Number of females that have birthed
102	Feeder Bison (Under 700 lbs)	Number of animals fed
103	Finished Bison (Over 700 lbs)	Number of animals fed
104	Cattle	Number of females that have birthed
105	Feeder Cattle (under 900 lbs)	Number of animals fed
106	Feeder Cattle (over 900 lbs)	Number of animals fed
108	Chicken, Layers, Broiler Eggs for Hatching	Number of producing hens
109	Chicken, Layers, Eggs for Consumption	Number of producing hens
111	Finished Dairy Cattle (over 900 lbs)	Number of animals fed
112	Feeder Dairy Cattle (under 900 lbs)	Number of animals fed
113	Dairy Quota, Butterfat	Number of kg of butterfat/day
114	Dairy Quota, Milk	Number of kg of milk/day
115	Deer	Number of females that have birthed
116	Ducks, Broiler	Number sold
117	Elk	Number of females that have birthed
118	Elk, Bulls Producing Velvet	Number of bulls producing
119	Emu	Number of females that have birthed
121	Geese, Broiler	Number sold
122	Goats	Number of females that have birthed
123	Hogs, Farrow to Finish	Number of females that have birthed
124	Hogs, Feeders	Number of animals fed
125	Hogs, Nursery	Number of animals fed
126	Honey Bees, Producing (Hives)	Number of hives producing
127	Horses	Number of females that have birthed
128	Pregnant Mare Urine (PMU) produced	Number of grams contracted
129	Leaf Cutter Bees, Producing (Gallons)	Number of gallons of bees pollinating
130	Llama	Number of females that have birthed
132	Ostrich	Number of females that have birthed
136	Reindeer	Number of females that have birthed
137	Rheas	Number of females that have birthed
138	Sheep	Number of females that have birthed
140	Wild Boar	Number of females that have birthed
141	Custom Fed Cattle	Number of animal feed days
142	Custom Fed Hogs	Number of animal feed days
143	Chicken, Broilers	Number of kg produced
144	Turkey, Broilers	Number of kg produced
145	Hogs, Farrowing	Number of females that have birthed
149	Semen, Hogs	Number of straws sold
150	Semen, Elks	Number of straws sold
151	Semen, Cattle	Number of straws sold
152	Semen, Deer	Number of straws sold
153	Turkey, Breeder, Hatching Eggs	Number of producing hens

Productive Capacity List

Code	Description	Units
154	Silkie, Broilers	Number sold
155	Silkie, Breeder, Hatching Eggs	Number of producing hens
156	Chicken, Taiwanese, Broilers	Number sold
157	Chicken, Taiwanese, Breeder, Hatching Eggs	Number of producing hens
158	Blue Leg, Broilers	Number sold
159	Blue Leg, Breeder Hatching Eggs	Number of producing hens
160	Partridge, Broilers	Number sold
161	Partridge, Breeder Hatching Eggs	Number of producing hens
162	Pheasant, Ring Neck, Broilers	Number sold
163	Pheasant, Ring Neck, Breeder Hatching Eggs	Number of producing hens
164	Pheasant, White, Broilers	Number sold
165	Pheasant, White, Breeder, Hatching Eggs	Number of producing hens
166	Quail, Broilers	Number sold
167	Quail, Breeder Hatching Eggs	Number of producing hens
168	Ducks, Breeder Hatching Eggs	Number of producing hens
169	Geese, Breeder Hatching Eggs	Number of producing hens
170	Squab, Breeding Set	Number of breeding sets
171	Cattle, Bred Heifers	Number sold
172	Sheep, Feeders	Number of animals fed
173	Elk, Feeders	Number of animals fed
175	Deer, Feeders	Number of animals fed
176	Horses, Feeders	Number of animals fed
177	Wild Boar, Finishers	Number of animals fed
178	Donkeys	Number of females that have birthed
180	Hogs, Gilts	Number sold
181	Custom Fed Bison	Number of animal feed days
182	Custom Fed Sheep	Number of animal feed days
183	Goats, Feeders	Number of animals fed
184	Custom Fed, Goats	Number of animal feed days
186	Red Deer, Bulls Producing Velvet	Number of bulls producing
187	Red Deer	Number of females that have birthed
188	Semen, Red Deer	Number of straws sold
190	Elk, Custom Feeders	Number of animal feed days
191	Goats, Dairy	Number of females in milk producing herd
193	Chinchillas	Number of females that have birthed
194	Fox	Number of females that have birthed
195	Mink	Number of females that have birthed
196	Rabbits	Number of females that have birthed
197	Chicken, Pullets	Number of animals fed
198	Custom fed, Chicken, Pullets	Number of animals fed

Expense Code List

Code	Expenses
9661	Containers and twine
9662	Fertilizer and soil supplements
9663	Pesticides and chemical treatments
9665	Insurance premiums (crop or production)
9713	Veterinary fees, medicine, and breeding fees
9714	Minerals and salts
9764	Machinery (gasoline, diesel fuel, oil)
9799	Electricity
9801	Freight and shipping
9802	Heating fuel
9815	Arm's length salaries
9822	Storage/drying
9836	Commissions and levies

Units of Measurement Code List

Code	Description
1	Pounds
2	Tonnes
4	Bushels
5	Kilograms
7	Small Bales
8	Large Bales
10	Litres
16	CWT
64	Other

